

PRESS RELEASE

Local Government Revenue and Expenditure: Third Quarter Local Government Section 71 Report For the period: 1 January 2016 – 31 March 2016

National Treasury has today released local government's revenue and expenditure for the third quarter of the 2015/16 financial year, as well as spending on conditional grants for the same period. This report covers the third quarter of the municipal financial year ending on 31 March 2016.

The report is part of the *In-year Management, Monitoring and Reporting System for Local Government (IYM)* which enables provincial and national government to exercise oversight over municipalities, and identify possible problems in implementing municipal budgets and conditional grants.

In-year reporting is now well institutionalised with most municipalities consistently producing quarterly financial reports. The reporting facilitates transparency, better in-year management as well as the oversight of budgets, making these reports management tools and early warning mechanisms for councils and officials to monitor and improve municipal performance.

KEY TRENDS:

Aggregate trends

1. On aggregate, municipalities spent 62.2 per cent, or R236.4 billion, of the total adjusted budget of R377.8 billion as at 31 March 2016 (third quarter results for the 2015/16 financial year). In respect of revenue, aggregate billing and other revenue amounted to 70.6 per cent or R262.1 billion of the total adjusted revenue budget of R371.2 billion.
2. In the period under review, capital expenditure amounted to R32.2 billion or 47.5 per cent of the adjusted capital budget of R67.8 billion. Generally, spending has increased from the second quarter of this year and the performance has increased compared to the third quarter of the previous year.
3. Of the adjusted operating expenditure budget amounting to R310 billion, R204.3 billion (66 per cent) was spent by 31 March 2016.
4. Municipalities have adjusted the budget for salaries and wages expenditure to R84.2 billion for the 2015/16 municipal financial year. This represents 27.2 per cent of their total operational expenditure budget of R310 billion. At 31 March 2016 spending is R61.4 billion or 72.9 per cent.

5. Aggregated year-to-date expenditure reported by metropolitan municipalities amounts to R141.4 billion or 65 per cent of the adjusted budget of R217.5 billion. The aggregated adjusted capital budget for metros in the 2015/16 financial year was R35 billion of which they have spent 46.6 per cent or R16.3 billion.
6. When billed revenue is measured against their adjusted budgets, the performance of Metros shows surpluses across three core services for the third quarter of 2015/16. This does not take into account the collection rate:
 - Water revenue billed was R17.7 billion against expenditure of R16.5 billion;
 - Electricity revenue billed was R50.5 billion against expenditure of R46.1 billion;
 - The revenue billed for waste water management was R7.1 billion against expenditure of R4.7 billion, and
 - Levies for waste management billed were R5.6 billion against expenditure R5.7 billion.
7. As at 31 March 2016, aggregated revenue for secondary cities is 70.1 per cent or R35.1 billion of their total adjusted budget of R50.1 billion for the 2015/16 financial year. Year-to-date the spending level for the secondary cities is on average 61.4 per cent or R32 billion. Capital spending levels are on average of 42.2 per cent of the adjusted capital budget.
8. The performance against the adjusted budget for the four core services for the secondary cities for the third quarter 2015/16 also shows surpluses against billed revenue without taking into account the collection rate:
 - Water revenue billed was R4.3 billion against expenditure of R3.5 billion;
 - Electricity revenue billed was R12.6 billion against expenditure of R10.8 billion;
 - The revenue billed for waste water management was R1.9 billion against expenditure of R1.2 billion; and
 - Levies for waste management billed were R1.4 billion against expenditure of R1.1 billion.

Waste management continues to perform lower for both metros and secondary cities when compared to other core services.

9. Aggregate municipal consumer debts amounted to R108.6 billion (compared to R117.9 billion reported in the second quarter) as at 31 March 2016. A total amount of R1.1 billion has been written off as bad debt. Government accounts for 5.7 per cent or R6.1 billion (R6.3 billion reported in the second quarter). The largest component relates to households which accounts for 61.6 per cent or R66.9 billion (60 per cent or R77.9 billion in the second quarter).
10. It needs to be acknowledged that not all the outstanding debt of R108.6 billion is realistically collectable as these amounts are inclusive of debt older than 90 days (historic debt that has accumulated over an extended period), interest on arrears and other recoveries.
11. If consumer debt is limited to below 90 days, then the actual realistically collectable amount is estimated at **R22.9 billion** which is a slight improvement compared to R22.7 billion reported in the second quarter.
12. Metropolitan municipalities are owed R54.4 billion (R64.4 billion reported in the Second quarter) in outstanding debt as at 31 March 2016. This represents an increase of R3.1 billion, or 5.4 per cent, from the third quarter of the 2014/15 financial year. The City of Johannesburg is still owed the largest amount at R13.3 billion (R21.6 billion in the second quarter). This is followed by Ekurhuleni Metro at R11.6 billion (R13.6 billion in the second quarter), Cape Town at R7.4 billion (R6.9 billion in the second quarter) and City of Tshwane at R7.1 billion (R7.5 billion in the second quarter).

13. Households in metropolitan areas are reported to account for R32.6 billion or 60 per cent of outstanding debt to metros, followed by businesses which account for R18.4 billion or 33.8 per cent. Debt owed by government agencies is approximately R1.6 billion or 3 per cent of the total outstanding debt owed to metros.
14. Secondary cities are owed R23.8 billion (R23.1 billion reported in the second quarter of 2015/16) in outstanding consumer debt. The majority of debt is owed by households and amounts to R15.5 billion or 65.1 per cent, a significant increase from the R17 billion or 73.1 per cent reported in the previous quarter. Out of the total debt of R23.8 billion, R19.6 billion or 82.7 per cent has been outstanding for more than 90 days.
15. Municipalities owed their creditors R26.3 billion as at 31 March 2016, an overall increase of R1 billion on the R25.4 billion reported in the third quarter of 2014/15.
16. Free State has the highest percentage of outstanding creditors greater than 90 days at 82.6 per cent, followed by Mpumalanga at 74 per cent and North West at 72.4 per cent respectively. The year-on-year increase in outstanding creditors could be an indication that municipalities are experiencing liquidity and cash flow challenges.
17. The aggregated year-to-date actual collection rate is 91 per cent compared to an adjusted budgeted collection rate of 92.1 per cent. This represents an aggregated under-performance of 1.1 per cent. It is suspected that the reported collection rate is distorted owing to reporting inconsistencies on cash flow movements of municipalities.
18. Metros adjusted their collection rate upward to 94.4 per cent and achieved an actual collection of 95.5 per cent which is 1.1 per cent above the target and 0.5 per cent above the norm.
19. The secondary cities reported 85.3 per cent collection against an adjusted collection rate of 87.3 per cent which is 2 per cent below the expected performance but well below the 95 per cent norm.
20. The total balance on borrowing for all municipalities equates to R60.8 billion as at 31 March 2016. This includes long term loans of R41.2 billion, short term non-marketable bonds of R4.5 billion, long term marketable bonds of R12.9 billion. The balance represents other short and long term financing instruments.
21. As at 31 March 2016, the total investments made by municipalities equates to R30.7 billion. This is R4.4 billion more than the R26.3 billion reported in the previous quarter. Investments include bank deposits of R23.2 billion, guaranteed endowment policies (sinking funds) of R4.4 billion, negotiable certificates of deposits at banks of R1.9 billion, listed corporate bonds of R1.2 billion and some smaller investments.
22. Since 2014/15 all municipalities were required to report on their quarterly targets for service delivery (non-financial performance). While only the metros and secondary cities' performance reports were published in the previous year, all municipalities are now included.

Conditional Grants

23. On 26 February 2016, the Minister of Finance approved (Government Gazette No. 39746) stopping and re-allocations to municipalities made in terms sections 19 and 20 of the Division of Revenue Act, 2015 (Act No. 1 of 2015) (DoRA).
24. National Treasury in consultation with the national departments administering conditional grants considered shifting funds against municipalities that showed low spending during the course of the municipal financial year. The stopped funds were re-allocated to the municipalities that have fast tracked the implementation on their projects.
25. Furthermore, on 30 March 2016, the Minister of Finance approved (Government Gazette No. 39869 of 2015) additional allocations, shifts between allocations and roll-overs of

conditional grants. This Gazette updates the information that was originally published in Government Gazette No. 38869 of 2015 published on 12 June 2015.

26. The adjustments budget decreased the original conditional grant allocation of R38 billion allocated to local government through the 2015 DoRA by an amount of R244.8 million. The following grants were affected by this second re-allocation and shifting of funds namely: Energy Efficiency and Demand Side Management (EEDSM) and MIG.
27. Lastly, the Gazette also includes the conversion of the Municipal Demarcation Transition Grant (MDTG) from a schedule 5B (direct) to a schedule 6B (indirect) grant in terms of section 21 of the 2015 DoRA. The KwaZulu-Natal Provincial Government requested that the MDTG be transferred as an indirect grant for purposes of better monitoring and avoiding possible abuse of the funds. The indirect portion of the grant will be managed by the Department of Cooperative Governance (DCoG).
28. In the third quarter ending 31 March 2016, R27.6 billion was transferred by national departments to municipalities which constitute 98.6 per cent of the total direct conditional grant allocations of R28 billion. Of the R28 billion allocated to municipalities for direct conditional grants, R25 billion was allocated to infrastructure grants and over 50 per cent was for MIG. The fourth quarter publication will reflect a reconciled picture of the actual funds transferred as the various national departments are currently preparing for their annual reports.
29. National departments administering conditional grants reported 54.4 per cent against the total conditional allocation of R27.6 billion as at 31 March 2016; whilst municipalities reported 56.1 per cent. Importantly, this performance excludes the USDG and indirect grants.
30. This low third quarter performance is mainly due to the two adjustments gazette that were published during the months of February and March 2016. Normally, these gazettes are published in December. Performance on these gazettes will be reflected in the fourth quarter.
31. The lowest performing grant in the third quarter is the MDTG reflecting 9.8 per cent expenditure reported by municipalities and no expenditure reported by the National Department of Cooperative Governance (DCoG).
32. National Departments and the municipalities also reported expenditure that is below 50 per cent in the third quarter against the following grants, NDPG, WSOS, Municipal Water Infrastructure Grant (MWIG) and EEDSM.
33. Average expenditure for infrastructure grants as reported by municipalities is 19 per cent quarterly against the total allocation while capacity grants reflect an approximate 41 per cent against the total allocation per quarter to date.
34. With regards to the roll-over of 2014/15 unspent conditional grants, total amount requested by municipalities amount to R3.5 billion and National Treasury approved a roll-over amount of R1.5 billion into the 2015/16 financial year. The rollover process was done in consultation with provincial treasuries; provincial CoGTA and national departments to ensure that rollover approved amounts by National Treasury are in line with registered projects.
35. As at 31 March 2016, municipalities have reported expenditure of R387.2 million which is less than 50 per cent of the approved amount. Municipalities are struggling to report separately for roll-overs. However this concern has been addressed during the DoRA workshops in April 2016, where national departments and provincial treasuries were requested to ensure that municipalities report separately on roll-over approved amounts.
36. With the ensuing municipal election in August 2016, National Treasury anticipates an increased under spending of the conditional grants. The concern is that these conditional grants could be misused especially when considering the low levels of expenditure currently.

A summary of key aggregated information is included in the tables in **Annexure A**.

Further details on this report can be accessed on the National Treasury's website:
www.treasury.gov.za.

ENDS

NOTE TO EDITORS:

- This information is published in terms of Sections 71 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003)(MFMA) and 30(3) of the 2015 Division of Revenue Act. The budgeted figures shown are based on the 2015/16 adopted budgets approved by municipal councils.
- In terms of the process, Municipal Managers and Chief Financial Officers are required to sign and submit data to the National Treasury by 6 May 2016. Any queries on the figures in these statements should therefore be referred to the relevant Municipal Manager or Chief Financial Officer. Queries on conditional grants may be referred to the national department responsible for administering the grant.
- A municipal budget must be funded in terms of Section 18 of the MFMA before a Municipal Council can adopt that budget for implementation. A funded budget is essentially a budget that is funded by a combination of cash derived either from realistically anticipated revenues to be collected in that year and cash backed surpluses of previous years. It is a common practice amongst most municipalities when preparing their annual budgets to overstate or inflate revenue projections, either to reflect a surplus or on the surface to show that excess expenditure requirements are adequately covered by revenues to be collected. Hence, the revenue estimates are seldom underpinned by realistic or realisable revenue assumptions resulting in municipalities not being able to collect this revenue and therefore finding themselves in cash flow difficulties. Should such situations arise, municipalities must adjust expenditure downwards to ensure that there is sufficient cash to meet these commitments.
- This third quarter publication covers 275 municipalities on financial information and 278 municipalities on conditional grant information.

Issued by National Treasury

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STRUCTURE OF INFORMATION RELEASED:

Other information released on National Treasury's website (www.treasury.gov.za) as part of this process includes the following:

- Municipal Budget Statements:
 - a. Cash Flow closing balances as at 31 March 2016,
 - b. High-level summary of revenue, and
 - c. High-level summary of expenditure.
- Summary of revenue and expenditure per function (electricity, water, etc):
 - a. High level summary of revenue per function, and
 - b. High level summary of expenditure per function.
- Consolidation of revenue and expenditure numbers for each municipality in one file.
- Detail per province per municipality.
- Summary of Conditional Grant (CG) Information for all municipalities and per grant.
- CG - Detail per province per Municipality.
- Summary of Conditional Grant (CG) information per programme.
- Section 71 summary information for the second quarter:
 - a. Summary of total monthly operating expenditure;
 - b. Summary of total monthly operating revenue;
 - c. Summary of total monthly capital expenditure;
 - d. Summary of total monthly capital revenue;
 - e. Summary – Metros;
 - f. Conditional Grant summary – Metros;
 - g. Summary – Top 19 municipalities;
 - h. Conditional Grant summary – Top 19 municipalities;
 - i. Summary – Provinces;
 - j. Conditional Grant summary – Provinces;
 - k. Analysis of Sources of Revenue;
 - l. Listing of borrowing instruments – 179 municipalities;
 - m. Listing of investment instruments – 177 municipalities;
 - n. Monthly repairs and maintenance expenditure per asset class; and
 - o. Monthly repairs and maintenance operating expenditure.
- Service delivery information (non-financial performance) for all municipalities.
- Non Compliance:
 - a. List municipalities not complying with Section 71 of the MFMA.

The section 71 information reported by municipalities to National Treasury is also published on the National Treasury website in the format of Schedule C, which is the format for monthly and quarterly municipal financial statements as prescribed by the Municipal Budget and Reporting Regulations.

SUMMARY TABLES:

According to the budgeted monthly operational and capital expenditure submitted by all municipalities as supporting tables to the adjusted budgets, municipalities recorded an over performance of 1.5 per cent or R3.4 billion on revenue collection and an under performance of 6.6 per cent or R14.4 billion on operational expenditure.

1. Consolidated statement of financial performance

Quarterly budget statement summary as at 31 March 2016

R thousands	Description	Budget year 2015/16				
		Adjusted Budget	YTD Actual	YTD Budget	YTD Variance	YTD variance %
Financial Performance						
Property rates	47 759 385	37 301 074	35 318 908	1 982 166	5.61	
Service charges	156 321 211	111 833 849	115 144 321	(3 310 472)	(2.88)	
Investment revenue	3 650 926	2 886 817	2 068 953	817 864	39.53	
Transfers recognised - operational	64 084 007	57 356 370	52 955 583	4 400 787	8.31	
Other own revenue	31 622 418	20 551 935	21 078 421	(526 486)	(2.50)	
Total Revenue (excluding capital transfers and contributions)	303 437 948	229 930 045	226 566 186	3 363 859	1.48	
Employee costs	80 710 420	58 849 119	59 823 056	(973 937)	(1.63)	
Remuneration of councillors	3 491 585	2 516 011	2 589 795	(73 784)	(2.85)	
Depreciation & asset impairment	24 755 099	13 768 900	17 074 367	(3 305 466)	(19.36)	
Finance charges	7 726 337	4 463 400	5 447 042	(983 643)	(18.06)	
Materials and bulk purchases	96 233 269	67 540 663	69 581 132	(2 040 470)	(2.93)	
Transfers and grants	7 993 582	4 322 750	4 816 881	(494 131)	(10.26)	
Other expenditure	88 523 661	52 768 508	59 321 824	(6 553 316)	(11.05)	
Total Expenditure	309 433 954	204 229 350	218 654 097	(14 424 747)	(6.60)	
Surplus/(Deficit)	(5 996 006)	25 700 696	7 912 089	17 788 607	224.83	
Transfers recognised - capital	38 362 857	20 004 628	28 109 289	(8 104 661)	(28.83)	
Contributions recognised - capital & contributed assets	26 501	(66 272)	1 003 135	(1 069 406)	(106.61)	
Surplus/(Deficit) after capital transfers & contributions	32 393 352	45 639 052	37 024 513	8 614 539	23.27	
Share of surplus/ (deficit) of associate	(153)	(2 334)		(2 334)	-	
Surplus/(Deficit) for the year	32 393 200	45 636 718	37 024 513	8 612 206	0	
Capital expenditure & funds sources						
Capital expenditure	67 812 690	32 166 661	50 859 517	(18 692 857)	(36.75)	
Transfers recognised - capital	40 478 555	21 083 840	30 358 916	(9 275 076)	(30.55)	
Public contributions & donations	1 600 105	562 655	1 200 079	(637 424)	(53.12)	
Borrowing	11 782 179	4 638 308	8 836 634	(4 198 327)	(47.51)	
Internally generated funds	13 915 612	5 865 787	10 436 709	(4 570 922)	(43.80)	
Total sources of capital funds	67 776 452	32 150 590	50 832 339	(18 681 749)	(36.75)	

Source: National Treasury Local Government database

2. Consolidated statement of financial position

Summary - Table C6 Quarterly Budget Statement - Financial Position for 3rd Quarter ended 31 March 2016

Description R thousands	Ref 1	2014/15	Budget year 2015/16										
			Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast
ASSETS													
Current assets													
Cash		29 475 442	15 134 060	14 122 587	23 343 649	23 421 652	30 860 746	30 860 746	10 591 940	20 268 806	191.36	14 122 587	
Call investment deposits		18 799 566	30 063 070	28 804 149	21 265 076	22 150 196	20 738 137	20 738 137	21 603 112	(864 975)	(4.00)	28 804 149	
Consumer debtors		37 775 751	45 612 270	43 398 765	37 014 553	34 948 101	39 044 110	39 044 110	32 549 073	6 495 036	19.95	43 398 765	
Other debtors		20 004 692	15 871 519	19 222 180	13 271 160	10 288 157	16 770 888	16 770 888	14 416 635	2 354 253	16.33	19 222 180	
Current portion of long-term receivables		1 429 984	819 421	962 843	218 756	6 242 346	341 948	341 948	722 132	(380 184)	(52.65)	962 843	
Inventory		5 644 079	5 902 430	5 762 287	4 073 484	4 000 737	4 197 279	4 197 279	4 321 716	(124 436)	(2.88)	5 762 287	
Total current assets		113 129 513	113 402 769	112 272 811	99 186 678	101 051 189	111 953 108	111 953 108	84 204 608	27 748 499	32.95	112 272 811	
Non current assets													
Long-term receivables		526 984	760 225	692 389	903 908	480 304	592 968	592 968	519 292	73 676	14.19	692 389	
Investments		5 306 608	8 623 752	9 749 967	2 051 488	2 122 832	8 086 322	8 086 322	7 312 475	773 846	10.58	9 749 967	
Investment property		21 245 735	17 532 327	16 965 898	12 740 686	12 410 004	14 346 728	14 346 728	12 724 423	1 622 305	12.75	16 965 898	
Investment in Associate		1 310 373	1 385 179	1 018 735	1 657 709	1 622 711	1 354 925	1 354 925	764 051	590 874	77.33	1 018 735	
Property, plant and equipment		519 846 144	552 089 107	554 365 500	402 501 598	381 889 113	413 492 045	413 492 045	415 774 125	(2 282 081)	(0.55)	554 365 500	
Agricultural		47 332	275		1 911	79	108	108		108			
Biological		233 821	173 031	164 942	187 480	140 369	143 700	143 700	123 707	19 994	16.16	164 942	
Intangible		3 542 019	2 829 498	2 864 681	1 470 376	1 422 356	1 462 365	1 462 365	2 148 511	(686 146)	(31.94)	2 864 681	
Other non-current assets		14 621 570	1 037 055	1 690 171	10 194 553	11 851 652	11 985 943	11 985 943	1 267 629	10 718 315	845.54	1 690 171	
Total non current assets		566 680 586	584 430 449	587 512 284	431 709 709	411 939 420	451 465 104	451 465 104	440 634 213	10 830 891	2.46	587 512 284	
TOTAL ASSETS		679 810 099	697 833 219	699 785 095	530 896 388	512 990 609	563 418 212	563 418 212	524 838 822	38 579 390	7.35	699 785 095	
LIABILITIES													
Current liabilities													
Bank overdraft		1 550 789	1 037 397	982 688	417 056	172 531	150 340	150 340	737 016	(586 676)	(79.60)	982 688	
Borrowing		5 806 442	4 539 746	4 554 817	4 304 869	3 539 907	3 499 309	3 499 309	3 416 113	83 196	2.44	4 554 817	
Consumer deposits		4 786 245	5 013 011	5 003 851	3 593 949	3 571 942	3 980 552	3 980 552	3 752 888	227 664	6.07	5 003 851	
Trade and other payables		78 127 906	63 459 862	63 699 422	47 020 090	50 147 493	57 065 297	57 065 297	47 774 567	9 290 731	19.45	63 699 422	
Provisions		5 286 591	4 334 225	4 853 243	6 203 255	5 458 606	6 677 660	6 677 660	3 639 933	3 037 727	83.46	4 853 243	
Total current liabilities		95 557 973	78 384 241	79 094 021	61 539 219	62 890 480	71 373 158	71 373 158	59 320 516	12 052 642	20.32	79 094 021	
Non current liabilities													
Borrowing		57 540 424	65 283 576	61 769 261	46 610 667	44 263 367	44 361 273	44 361 273	46 326 946	(1 965 673)	(4.24)	61 769 261	
Provisions		41 119 611	36 695 933	41 825 680	28 594 994	34 250 143	35 390 088	35 390 088	31 369 260	4 020 828	12.82	41 825 680	
Total non current liabilities		98 660 035	101 979 509	103 594 941	75 205 661	78 513 510	79 751 361	79 751 361	77 696 206	2 055 155	2.65	103 594 941	
TOTAL LIABILITIES		194 218 009	180 363 750	182 688 962	136 744 880	141 403 990	151 124 518	151 124 518	137 016 721	14 107 797	10.30	182 688 962	
NET ASSETS	2	485 592 091	517 469 469	517 096 134	394 151 508	371 586 619	412 293 694	412 293 694	387 822 100	24 471 593	6.31	517 096 134	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		464 041 832	477 560 703	472 722 532	363 615 044	345 272 400	384 613 155	384 613 155	354 541 899	30 071 256	0	472 722 532	
Reserves		21 251 463	39 809 619	41 126 096	30 425 927	26 268 522	27 188 773	27 188 773	30 844 572	(3 655 799)	(0)	41 126 096	
Minorities interests		298 795	99 147	3 238 137	38 326	45 697	67 389	67 389	2 428 603	(2 361 214)	(0)	3 238 137	
TOTAL COMMUNITY WEALTH/EQUITY	2	485 592 091	517 469 469	517 086 765	394 079 297	371 586 619	411 869 317	411 869 317	387 815 074	24 054 243	0	517 086 765	

3. Consolidated cash flow

Summary - Table C7 Quarterly Budget Statement - Cash Flows for 3rd Quarter ended 31 March 2016

Description R thousands	Ref 1	2014/15		Budget year 2015/16								
		Audited Outcome	Original Budget	Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties and collection charges	64 028 432	44 296 856	44 816 167	12 049 790	12 587 246	10 822 627	35 459 663	33 927 526	1 532 137	4.52	44 816 167	
Service charges	100 650 635	145 559 995	144 220 523	33 615 433	35 525 411	32 252 055	101 392 899	103 584 996	(2 192 097)	(2.12)	144 220 523	
Other revenue	18 220 807	21 554 527	23 665 481	11 837 427	13 707 988	9 557 907	35 103 322	21 092 026	14 011 296	66.43	23 665 481	
Government - operating	62 817 328	65 537 809	67 121 424	25 668 642	16 710 391	15 720 176	58 099 208	55 240 386	2 858 823	5.18	67 121 424	
Government - capital	25 683 149	38 697 962	39 470 024	10 370 691	11 096 207	12 484 572	33 951 471	30 398 788	3 552 683	11.69	39 470 024	
Interest	6 300 810	5 525 488	6 024 478	1 383 242	1 238 789	1 826 151	4 448 183	4 149 873	298 310	7.19	6 024 478	
Dividends	31 205	2 905	477	56	2 417	218	2 691	550	2 141	389.09	477	
Payments												
Suppliers and employees	(216 000 646)	(247 254 842)	(243 095 515)	(78 930 332)	(70 835 039)	(58 767 858)	(208 533 229)	(180 174 963)	(28 358 265)	15.74	(243 095 515)	
Finance charges	(6 680 180)	(8 057 974)	(15 978 896)	(1 867 473)	(2 257 496)	(1 972 621)	(6 097 590)	(10 868 352)	4 770 762	(43.90)	(15 978 896)	
Transfers and grants	(3 491 021)	(5 344 582)	(9 211 038)	(1 063 194)	(1 539 435)	(1 243 487)	(3 846 116)	(5 764 199)	1 918 083	(33.28)	(9 211 038)	
NET CASH FROM/(USED) OPERATING ACTIVITIES	51 560 519	60 518 143	57 033 124	13 064 282	16 236 480	20 679 739	49 980 502	51 586 630	(1 606 128)	(3.11)	57 033 124	
CASH FLOW FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE	39 953	767 533	1 720 266	3 664 975	170 737	360 247	4 195 958	1 087 830	3 108 128	285.72	1 720 266	
Decrease in non-current debtors	(16 071)	336 788	95 394	829 059	(210 015)	(38 075)	580 969	11 455	569 514	4 971.71	95 394	
Decrease in other non-current receivables	187 608	62 166	236 220	94 344	122 095	245 106	461 545	(56 815)	518 360	(912.37)	236 220	
Decrease (increase) in non-current investments	227 987	(427 591)	(330 409)	591 981	171 238	192 397	955 616	13 916	941 700	6 766.99	(330 409)	
Payments												
Capital assets	(49 295 768)	(65 736 069)	(64 931 558)	(10 898 651)	(13 035 121)	(9 724 692)	(33 658 464)	(37 448 875)	3 790 411	(10.12)	(64 931 558)	
NET CASH FROM/(USED) INVESTING ACTIVITIES	(48 856 290)	(64 997 173)	(63 210 087)	(5 718 292)	(12 781 066)	(8 965 017)	(27 464 376)	(36 392 489)	8 928 113	(24.53)	(63 210 087)	
CASH FLOW FROM FINANCING ACTIVITIES												
Receipts												
Short term loans	319 779	103 365	356 365	365 001	5 602 044	1 895 923	7 862 968	82 523	7 780 445	9 428.19	356 365	
Borrowing long term/refinancing	8 422 149	10 925 041	8 510 138	425 391	(229 008)	2 857 148	3 053 531	2 486 544	566 987	22.80	8 510 138	
Increase (decrease) in consumer deposits	195 872	265 230	361 757	13 809	52 306	(96 515)	(30 401)	225 727	(256 128)	(113.47)	361 757	
Payments												
Repayment of borrowing	(4 992 584)	(6 132 453)	(5 508 557)	(959 343)	(5 327 873)	(3 474 052)	(9 761 268)	(3 385 223)	(6 376 045)	188.35	(5 508 557)	
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 945 217	5 161 183	3 719 703	(155 142)	97 469	1 182 504	1 124 830	(590 428)	1 715 259	(290.51)	3 719 703	
NET INCREASE/(DECREASE) IN CASH HELD	6 649 446	682 153	(2 457 260)	7 190 848	3 552 883	12 897 226	23 640 957	14 603 713	9 037 244	61.88	(2 457 260)	
Cash/cash equivalents at the year begin:	42 182 686	36 698 351	40 531 122	44 637 211	51 828 060	54 420 852	44 637 211	40 531 122	4 106 089	10.13	40 531 122	
Cash/cash equivalents at the year end:	48 832 132	37 380 504	38 073 862	51 828 060	55 291 149	67 318 078	67 318 078	55 134 835	12 183 243	22.10	38 073 862	

4. Aggregated revenue and expenditure for municipalities

National aggregated revenue as at 31 March 2016

	Adjusted Budget			Third Quarter 2015/16				Year to date: 31 March 2016				Third Quarter 2014/15				Q3 of 2014/15 to Q3 of 2015/16
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	
Revenue																
Category A (Metro)	183 913 664	34 938 611	218 852 276	42 749 109	5 367 442	48 116 552	22.0%	135 029 806	16 295 993	151 325 799	69.1%	36 444 177	4 849 118	41 293 295	69.7%	16.5%
Category B (Local)	103 060 288	23 298 538	126 358 827	23 629 291	3 870 552	27 499 842	21.8%	79 567 027	11 371 592	90 938 619	72.0%	19 888 833	2 867 334	22 756 167	68.7%	20.8%
Category C (District)	16 463 995	9 539 303	26 003 298	4 421 888	1 174 515	5 596 403	21.5%	15 333 212	4 483 005	19 816 217	76.2%	4 069 406	1 530 778	5 600 184	69.6%	(0.1%)
Total	303 437 948	67 776 452	371 214 400	70 800 288	10 412 509	81 212 796	21.9%	229 930 045	32 150 590	262 080 635	70.6%	60 402 416	9 247 230	69 649 646	69.4%	16.6%
Per province																
Eastern Cape	27 361 990	7 926 153	35 288 143	7 005 499	1 055 414	8 060 913	22.8%	22 097 447	4 139 414	26 236 860	71.9%	6 293 836	1 290 837	7 584 674	71.2%	6.3%
Free State	15 662 551	3 221 650	18 884 200	3 472 867	634 043	4 106 911	21.7%	11 282 016	1 804 852	13 086 868	65.1%	3 111 903	461 827	3 573 730	70.7%	14.9%
Gauteng	112 780 679	19 244 070	132 024 749	26 378 193	2 800 297	29 178 490	22.1%	83 462 418	8 572 651	92 035 069	70.1%	22 037 411	2 478 880	24 516 291	69.3%	19.0%
Kwazulu-Natal	52 080 466	14 135 070	66 215 536	10 940 589	2 450 821	13 391 410	20.2%	38 970 717	7 419 330	46 390 047	70.3%	10 538 222	2 161 524	12 699 746	72.4%	5.4%
Limpopo	12 772 924	6 316 822	19 089 746	2 978 578	863 028	3 841 606	20.1%	10 565 349	2 480 400	13 045 750	65.8%	2 902 815	661 630	3 564 445	58.7%	7.8%
Mpumalanga	14 764 913	3 559 403	18 324 316	3 710 731	580 655	4 291 387	23.4%	12 064 014	1 615 446	13 679 460	76.7%	2 617 441	457 870	3 075 316	68.4%	39.5%
North West	14 082 779	3 222 234	17 305 013	3 435 333	565 654	4 000 986	23.1%	10 958 401	1 629 407	12 587 808	73.5%	2 502 396	446 261	2 948 657	66.5%	35.7%
Northern Cape	6 191 198	1 112 146	7 303 344	1 262 571	187 035	1 449 606	19.8%	4 639 717	557 106	5 196 823	68.3%	927 853	184 568	1 112 422	68.1%	30.3%
Western Cape	47 740 448	9 038 903	56 779 352	11 615 927	1 275 561	12 891 488	22.7%	35 889 967	3 931 983	39 821 950	72.6%	9 470 538	1 103 833	10 574 371	70.0%	21.9%
Total	303 437 948	67 776 452	371 214 400	70 800 288	10 412 509	81 212 796	21.9%	229 930 045	32 150 590	262 080 635	70.6%	60 402 416	9 247 230	69 649 646	69.4%	16.6%

Source: National Treasury Local Government database

National aggregated expenditure as at 31 March 2016

	Adjusted Budget			Third Quarter 2015/16				Year to date: 31 March 2016				Third Quarter 2014/15				Q3 of 2014/15 to Q3 of 2015/16
	Operating	Capital	Total	Operating	Capital	Total	3rd Q as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	Operating	Capital	Total	Total as % of adjusted budget	
Expenditure																
Category A (Metro)	182 590 207	34 938 611	217 528 818	39 682 575	5 367 442	45 050 017	20.7%	125 094 979	16 295 993	141 390 972	65.0%	36 079 501	5 691 618	41 769 642	64.6%	7.9%
Category B (Local)	108 977 767	23 334 776	132 312 543	21 875 277	3 886 730	25 762 007	19.5%	66 827 500	11 387 771	78 215 271	59.1%	19 920 971	3 300 155	22 939 596	58.3%	12.3%
Category C (District)	18 423 392	9 539 303	27 962 694	4 205 390	1 174 407	5 379 797	19.2%	12 335 895	4 482 896	16 818 792	60.1%	3 839 575	1 375 674	5 204 595	58.5%	3.4%
Total	309 991 366	67 812 690	377 804 055	65 763 242	10 428 579	76 191 821	20.2%	204 258 374	32 166 661	236 425 035	62.6%	59 840 047	10 367 448	69 913 833	62.0%	9.0%
Per province																
Eastern Cape	28 418 795	7 926 165	36 344 961	5 951 860	1 055 414	7 007 274	19.3%	18 196 199	4 139 414	22 335 613	60.0%	5 311 182	1 347 636	6 658 818	60.5%	5.2%
Free State	15 982 260	3 221 680	19 203 940	3 203 527	637 883	3 841 410	20.0%	9 740 967	1 808 692	11 549 658	57.7%	2 840 855	503 871	3 344 726	55.2%	14.8%
Gauteng	112 867 903	19 244 070	132 111 973	24 618 886	2 800 297	27 419 183	20.8%	78 288 829	8 572 651	86 861 479	66.6%	22 535 786	3 184 606	25 720 392	63.7%	6.6%
Kwazulu-Natal	53 261 036	14 135 070	67 396 107	11 717 502	2 450 774	14 168 276	21.0%	35 793 484	7 419 283	43 212 767	65.0%	10 512 167	2 455 673	12 967 840	67.1%	9.3%
Limpopo	13 914 690	6 316 822	20 231 513	2 605 008	868 094	3 473 099	17.2%	8 024 244	2 485 466	10 509 710	53.0%	2 441 140	651 771	3 092 911	49.6%	12.3%
Mpumalanga	15 754 066	3 559 403	19 313 469	3 319 376	580 655	3 900 031	20.2%	9 614 101	1 615 446	11 229 547	60.7%	2 582 607	466 677	3 049 285	57.0%	27.9%
North West	15 172 732	3 222 234	18 394 966	2 975 183	570 408	3 545 590	19.3%	9 810 738	1 634 161	11 444 900	63.5%	3 043 580	514 337	3 557 917	64.6%	(0.3%)
Northern Cape	6 410 387	1 112 146	7 522 534	1 288 571	185 840	1 474 412	19.6%	3 819 945	555 911	4 375 856	57.7%	1 081 977	160 630	1 242 607	59.7%	18.7%
Western Cape	48 209 496	9 075 099	57 284 595	10 083 331	1 279 213	11 362 544	19.8%	30 969 868	3 935 636	34 905 504	62.9%	9 197 093	1 082 245	10 279 339	60.6%	10.5%
Total	309 991 366	67 812 690	377 804 055	65 763 242	10 428 579	76 191 821	20.2%	204 258 374	32 166 661	236 425 035	62.6%	59 546 385	10 367 448	69 913 833	62.0%	9.0%

Source: National Treasury Local Government database

Salaries and wages expenditure as at 31 March 2016

	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to Q3 of 2015/16			
		Actual	1st Q as % of Main app	Actual	2nd Q as % of Main app	Actual	3rd Q as % of adj budget	Actual	Total as % of adj budget	Actual	Total as % of adj budget				
R thousands															
Category A (Metro)	46 115 054	10 507 665	22.7%	12 358 837	26.7%	11 150 663	24.2%	34 017 165	73.8%	9 888 925	100.2%	12.8%			
Category B (Local)	31 247 783	7 138 399	23.0%	7 762 702	25.0%	7 382 138	23.6%	22 283 240	71.3%	6 730 066	100.8%	9.7%			
Category C (District)	6 839 168	1 609 693	21.5%	1 804 798	24.1%	1 650 233	24.1%	5 064 725	74.1%	1 572 527	102.7%	4.9%			
Total	84 202 006	19 255 757	22.7%	21 926 337	25.8%	20 183 035	24.0%	61 365 130	72.9%	18 191 518	102.7%	10.9%			
Per Province															
Eastern Cape	8 191 054	1 946 177	22.2%	2 160 647	24.6%	2 002 899	24.5%	6 109 723	74.6%	1 919 814	102.5%	4.3%			
Free State	4 745 423	1 126 434	23.3%	1 132 932	23.4%	1 270 729	26.8%	3 530 094	74.4%	1 039 420	98.0%	22.3%			
Gauteng	25 948 740	6 011 393	23.1%	6 890 918	26.4%	6 350 563	24.5%	19 252 875	74.2%	5 668 938	100.3%	12.0%			
Kwazulu-Natal	15 222 315	3 357 423	22.1%	3 981 091	26.2%	3 464 616	22.8%	10 803 129	71.0%	3 178 031	100.4%	9.0%			
Limpopo	4 834 774	1 063 392	21.3%	1 123 293	22.5%	985 515	20.4%	3 172 200	65.6%	981 013	102.6%	0.5%			
Mpumalanga	4 482 312	1 040 020	23.9%	1 162 985	26.7%	1 202 566	26.8%	3 405 572	76.0%	962					

5. Aggregate revenue and expenditure trends for metros

Metros aggregated revenue as at 31 March 2016

	Adjusted Budget			Third Quarter 2015/16				Year to date: 31 March 2016				Third Quarter 2014/15				Q3 of 2014/15 to Q3 of 2015/16
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
R thousands																
Buffalo City	5 910 448	1 380 149	7 290 597	1 375 651	229 470	1 605 122	22.0%	4 347 029	627 432	4 974 462	68.2%	1 224 155	181 563	1 405 717	73.1%	14.2%
Cape Town	32 531 966	6 129 094	38 661 060	8 421 827	855 088	9 276 915	24.0%	24 621 105	2 747 293	27 368 398	70.8%	8 151 258	734 327	8 885 584	71.1%	4.4%
Ekurhuleni Metro	30 267 339	4 647 061	34 914 401	7 399 727	508 666	7 908 393	22.7%	23 848 712	1 809 219	25 657 931	73.5%	6 368 180	587 327	6 955 507	72.3%	13.7%
eThekweni	29 540 627	6 038 935	35 579 562	5 730 463	1 101 745	6 832 208	19.2%	20 897 586	3 098 437	23 996 023	67.4%	7 289 462	1 202 070	8 491 532	78.9%	(19.5%)
City Of Johannesburg	43 445 895	9 323 557	52 769 452	9 791 501	1 416 995	11 208 496	21.2%	30 555 352	4 079 404	34 634 755	65.6%	10 447 776	1 848 848	12 296 624	65.1%	(8.8%)
Mangaung	6 071 537	1 851 179	7 922 717	1 351 141	354 949	1 706 091	21.5%	4 157 692	1 058 762	5 216 454	65.8%	1 368 981	265 256	1 634 237	69.3%	4.4%
Nelson Mandela Bay	9 388 921	1 573 441	10 962 363	2 387 163	257 016	2 644 179	24.1%	6 671 687	776 980	7 448 667	67.9%	2 043 602	290 939	2 334 540	69.8%	13.3%
City Of Tshwane	26 756 931	3 995 193	30 752 124	6 291 635	643 513	6 935 148	22.6%	19 930 642	2 098 467	22 029 109	71.6%	6 266 314	581 289	6 847 603	71.4%	1.3%
Total	183 913 664	34 938 611	218 852 276	42 749 109	5 367 442	48 116 552	22.0%	135 029 806	16 295 993	151 325 799	69.1%	43 159 727	5 691 618	48 851 346	71.4%	(1.5%)

Source: National Treasury Local Government database

Metros aggregated expenditure as at 31 March 2016

	Adjusted Budget			Third Quarter 2015/16				Year to date: 31 March 2016				Third Quarter 2014/15				Q3 of 2014/15 to Q3 of 2015/16
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
R thousands																
Buffalo City	5 723 894	1 380 149	7 104 043	1 309 166	229 470	1 538 637	21.7%	3 880 816	627 432	4 508 248	63.5%	1 122 103	181 563	1 303 666	66.7%	18.0%
Cape Town	32 340 172	6 129 094	38 469 266	6 758 239	855 088	7 613 327	19.8%	21 090 464	2 747 293	23 837 757	62.0%	6 169 958	734 327	6 904 285	61.3%	10.3%
Ekurhuleni Metro	30 134 372	4 647 061	34 781 434	6 411 770	508 666	6 920 436	19.9%	21 186 996	1 809 219	22 996 215	66.1%	5 515 081	587 327	6 102 408	61.3%	13.4%
eThekweni	29 532 140	6 038 935	35 571 075	6 536 463	1 101 745	7 638 208	21.5%	19 850 066	3 098 437	22 948 503	64.5%	6 060 308	1 202 070	7 262 378	70.8%	5.2%
City Of Johannesburg	43 526 976	9 323 557	52 850 533	9 358 106	1 416 995	10 775 100	20.4%	29 440 411	4 079 404	33 519 814	63.4%	8 782 619	1 848 848	10 631 467	61.1%	1.4%
Mangaung	5 938 210	1 851 179	7 789 389	1 306 178	354 949	1 661 127	21.3%	4 103 866	1 058 762	5 162 628	66.3%	1 195 940	265 256	1 461 197	61.8%	13.7%
Nelson Mandela Bay	9 321 591	1 573 441	10 895 032	2 024 645	257 016	2 281 661	20.9%	6 325 325	776 980	7 102 305	65.2%	1 808 414	290 939	2 099 353	64.1%	8.7%
City Of Tshwane	26 072 852	3 995 193	30 068 045	5 978 008	643 513	6 621 521	22.0%	19 217 035	2 098 467	21 315 502	70.9%	5 425 077	581 289	6 006 366	71.5%	10.2%
Total	182 590 207	34 938 611	217 528 818	39 682 575	5 367 442	45 050 017	20.7%	125 094 979	16 295 993	141 390 972	65.0%	36 079 501	5 691 618	41 771 119	71.5%	7.8%

Source: National Treasury Local Government database

Quarterly budget statement summary for metros as at 31 March 2016

	Description	Budget year 2015/16									
		Adjusted Budget	Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast	
R thousands											
Financial Performance											
Property rates	33 044 912	8 009 505	8 941 346	7 946 907	24 897 758	24 163 745	734 013	3.04	33 044 912		
Service charges	104 647 891	26 800 077	24 336 881	24 040 299	75 177 258	76 630 897	(1 453 638)	(1.90)	104 647 891		
Investment revenue	2 384 780	479 912	613 309	794 270	1 887 491	1 250 493	636 998	50.94	2 384 780		
Transfers recognised - operational	22 935 069	7 102 583	5 983 689	5 507 020	18 593 293	16 497 152	2 096 142	12.71	22 935 069		
Other own revenue	20 901 012	4 938 420	5 074 973	4 460 612	14 474 006	13 375 609	1 098 397	8.21	20 901 012		
Total Revenue (excluding capital transfers and contributions)	183 913 664	47 330 497	44 950 199	42 749 109	135 029 806	131 917 895	3 111 911	2.36	183 913 664		
Employee costs	45 340 951	10 325 434	12 176 271	10 941 411	33 443 116	33 734 091	(290 975)	(0.86)	45 340 951		
Remuneration of councillors	774 103	182 232	182 566	209 252	574 049	570 398	3 651	0.64	774 103		
Depreciation & asset impairment	12 473 456	2 635 943	2 722 679	3 018 706	8 377 329	8 987 299	(609 970)	(6.79)	12 473 456		
Finance charges	6 182 043	1 109 653	1 583 697	832 340	3 525 689	4 337 460	(811 771)	(18.72)	6 182 043		
Materials and bulk purchases	63 504 353	16 989 867	15 210 398	13 265 825	45 466 090	45 912 192	(446 102)	(0.97)	63 504 353		
Transfers and grants	4 349 056	791 732	1 064 649	641 764	2 498 145	2 048 793	449 352	21.93	4 349 056		
Other expenditure	49 408 832	9 231 223	11 191 607	10 758 706	31 181 536	33 988 294	(2 806 758)	(8.26)	49 408 832		
Total Expenditure	182 032 795	41 266 083	44 131 867	39 668 005	125 065 954	129 578 527	(4 512 573)	(3.48)	182 032 795		
Surplus/(Deficit)	1 880 870	6 064 415	818 333	3 081 104	9 963 852	2 339 367	7 624 484	325.92	1 880 870		
Transfers recognised - capital	16 510 887	1 713 316	3 565 288	2 814 985	8 093 590	10 190 584	(2 096 994)	(20.58)	16 510 887		
Contributions recognised - capital & contributed as:	(130 000)	(30 217)	(28 000)	(32 500)	(90 717)	43 831	(134 548)	(306.97)	(130 000)		
Surplus/(Deficit) after capital transfers & contributions	18 261 757	7 747 513	4 355 621	5 863 589	17 966 724	12 573 782	5 392 942	42.89	18 261 757		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	18 261 757	7 747 513	4 355 621	5 863 589	17 966 724	12 573 782	5 392 942	42.89	18 261 757		
Capital expenditure & funds sources											
Capital expenditure	34 938 611	3 724 576	7 203 975	5 367 442	16 295 993	26 203 958	(9 907 965)	(37.81)	34 938 611		
Transfers recognised - capital	16 269 466	1 837 086	3 707 327	2 748 284	8 292 697	12 202 100	(3 909 402)	(32.04)	16 269 466		
Public contributions & donations	630 741	68 727	105 507	137 840	312 075	473 056	(160 981)	(34.03)	630 741		
Borrowing	9 976 142	994 525	1 712 745	1 247 019	3 954 289	7 482 106	(3 527 818)	(47.15)	9 976 142		
Internally generated funds	8 062 262	824 238	1 678 395	1 234 299	3 736 932	6 046 696	(2 309 764)	(38.20)	8 062 262		
Total sources of capital funds	34 938 611	3 724 576	7 203 975	5 367 442	16 295 993	26 203 958	(9 907 965)	(37.81)	34 938 611		

Source: National Treasury Local Government database

6. Aggregated revenue and expenditure for secondary cities

Secondary cities aggregated budgets and revenue as at 31 March 2016

R thousands	Adjusted Budget			Third Quarter 2015/16				Year to date: 31 March 2016				Third Quarter 2014/15				Q3 of 2014/15 to Q3 of 2015/16
	Operating Revenue	Capital Revenue	Total	Operating Revenue	Capital Revenue	Total	3rd Q as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	Operating Revenue	Capital Revenue	Total	Total Rev as % of adj budget	
City Of Matlosana	2 363 448	143 005	2 506 453	581 038	21 662	602 700	24.0%	1 973 052	48 512	2 021 564	80.7%	388 629	23 546	412 175	61.2%	46.2%
Drakenstein	1 839 900	665 831	2 505 731	368 362	57 870	426 232	17.0%	1 394 714	189 043	1 583 757	63.2%	287 478	36 690	324 168	70.2%	31.5%
Emalahleni (Mp)	2 266 057	289 920	2 555 978	497 420	35 803	533 223	20.9%	1 644 584	86 635	1 731 219	67.7%	390 083	28 739	418 822	67.6%	27.3%
Emfuleni	5 263 794	335 841	5 599 635	1 302 291	20 915	1 323 206	23.6%	3 852 259	125 849	3 978 108	71.0%	1 213 555	31 988	1 245 543	72.3%	6.2%
George	1 419 555	258 236	1 677 790	278 791	36 443	315 234	18.8%	948 596	97 768	1 046 364	62.4%	311 900	38 215	350 115	65.6%	(10.0%)
Govan Mbeki	1 846 095	143 719	1 989 813	382 435	12 093	394 529	19.8%	1 197 143	43 207	1 240 350	62.3%	330 732	11 647	342 378	67.2%	15.2%
Madibeng	1 512 326	292 461	1 804 787	454 590	73 345	527 935	29.3%	1 124 287	136 074	1 260 361	69.8%	241 362	93 825	335 187	65.1%	57.5%
Maljhabeng	1 929 721	146 451	2 076 172	553 417	32 168	585 584	28.2%	1 626 238	62 638	1 688 876	81.3%	385 026	34 514	419 540	78.1%	39.6%
Mbombela	2 147 187	807 538	2 954 725	517 950	91 134	609 084	20.6%	1 631 025	349 701	1 980 726	67.0%	393 450	126 291	519 742	67.6%	17.2%
Mogale City	2 263 206	383 640	2 646 846	562 692	70 149	632 841	23.9%	1 698 268	196 367	1 894 636	71.6%	575 308	68 294	643 603	68.5%	(1.7%)
Msunduzi	4 253 163	710 288	4 963 450	983 520	80 232	1 063 752	21.4%	3 061 889	301 784	3 363 673	67.8%	803 512	173 441	976 953	69.7%	8.9%
Newcastle	1 274 772	389 560	1 664 332	457 398	85 719	543 117	32.6%	1 282 236	221 307	1 503 543	90.3%	375 796	61 480	437 276	71.6%	24.2%
Polokwane	2 253 985	626 285	2 880 270	658 803	159 574	818 377	28.4%	1 723 932	318 950	2 042 883	70.9%	445 101	98 139	543 239	60.4%	50.6%
Rustenburg	3 575 490	1 063 748	4 639 239	727 076	182 804	909 880	19.6%	2 397 464	434 101	2 831 565	61.0%	707 095	146 611	853 706	58.8%	6.6%
Sol Plaatje	1 794 620	201 018	1 995 638	431 011	23 127	454 137	22.8%	1 433 355	80 965	1 514 320	75.9%	388 878	26 949	415 828	73.4%	9.2%
Stellenbosch	1 229 753	437 183	1 666 936	224 135	49 287	273 422	16.4%	973 407	154 788	1 128 195	67.7%	192 443	37 202	229 645	70.7%	19.1%
Steve Tshwete	1 362 931	278 127	1 641 058	305 581	30 733	336 313	20.5%	1 002 027	101 159	1 103 186	67.2%	294 639	54 392	349 032	71.5%	(3.6%)
Tlokwe	1 085 209	224 077	1 309 285	239 880	36 452	276 332	21.1%	877 959	138 240	1 016 200	77.6%	263 950	51 191	315 141	69.1%	(12.3%)
uMhlathuze	2 462 577	510 261	2 972 838	671 929	150 412	822 342	27.7%	1 907 998	250 213	2 158 212	72.6%	619 053	64 987	684 039	73.1%	20.2%
Total	42 143 788	7 907 189	50 050 977	10 198 319	1 249 921	11 448 240	22.9%	31 750 434	3 337 302	35 087 737	70.1%	8 607 991	1 208 140	9 816 131	73.1%	16.6%

Source: National Treasury Local Government database

R thousands	Adjusted Budget			Third Quarter 2015/16				Year to date: 31 March 2016				Third Quarter 2014/15				Q3 of 2014/15 to Q3 of 2015/16
	Operating Expenditure	Capital Expenditure	Total	Operating Expenditure	Capital Expenditure	Total	3rd Q as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	Operating Expenditure	Capital Expenditure	Total	Total Exp as % of adj budget	
City Of Matlosana	2 714 778	143 005	2 857 783	680 433	21 662	702 095	24.6%	1 990 948	48 512	2 039 460	71.4%	625 341	23 546	648 887	64.7%	8.2%
Drakenstein	1 943 931	665 831	2 609 762	359 862	57 870	417 732	16.0%	1 104 747	189 043	1 293 790	49.6%	338 830	36 690	375 520	53.5%	11.2%
Emalahleni (Mp)	2 264 950	289 920	2 554 871	256 865	35 803	292 669	11.5%	1 003 586	86 635	1 090 221	42.7%	351 742	28 739	380 481	53.4%	(23.1%)
Emfuleni	5 442 624	335 841	5 778 464	1 304 311	20 915	1 325 226	22.9%	3 383 959	125 849	3 509 808	60.7%	1 155 904	31 988	1 187 892	60.7%	11.6%
George	1 504 124	258 236	1 762 359	308 728	36 443	345 171	19.6%	923 997	97 768	1 021 765	58.0%	254 214	38 215	292 429	58.9%	18.0%
Govan Mbeki	1 826 717	143 719	1 970 436	366 910	12 093	379 004	19.2%	1 086 728	43 207	1 129 935	57.3%	402 779	11 647	414 426	62.7%	(8.5%)
Madibeng	1 512 169	292 461	1 804 630	360 367	73 345	433 712	24.0%	947 918	136 074	1 083 992	60.1%	289 538	93 825	383 363	68.0%	13.1%
Maljhabeng	2 045 071	146 451	2 191 522	397 684	32 168	429 852	19.6%	976 689	62 638	1 039 327	47.4%	254 890	34 514	289 404	47.2%	48.5%
Mbombela	2 284 859	807 538	3 092 397	585 750	91 134	676 884	21.9%	1 616 611	349 701	1 966 312	63.6%	403 126	126 291	529 417	65.5%	27.9%
Mogale City	2 612 196	383 640	2 995 836	550 995	70 149	621 144	20.7%	1 716 672	196 367	1 913 040	63.9%	553 595	68 294	621 890	60.8%	(0.1%)
Msunduzi	4 236 150	710 288	4 946 437	884 961	80 232	965 193	19.5%	2 890 739	301 784	3 192 523	64.5%	771 814	173 441	945 255	67.9%	2.1%
Newcastle	1 894 525	389 560	2 284 085	440 128	85 719	525 847	23.0%	1 357 772	221 307	1 579 079	69.1%	394 242	61 480	455 722	61.9%	15.4%
Polokwane	2 321 969	626 285	2 948 254	557 001	159 574	716 574	24.3%	1 665 934	318 950	1 984 885	67.3%	492 877	98 139	591 016	63.0%	21.2%
Rustenburg	3 567 711	1 063 748	4 631 459	531 869	182 804	714 673	15.4%	2 401 289	434 101	2 835 390	61.2%	680 932	146 611	827 543	56.9%	(13.6%)
Sol Plaatje	1 753 816	201 018	1 954 834	326 461	23 127	349 587	17.9%	1 171 730	80 965	1 252 694	64.1%	314 629	26 949	341 578	64.8%	2.3%
Stellenbosch	1 284 671	437 183	1 721 854	265 835	49 287	315 122	18.3%	795 761	154 788	950 549	55.2%	227 660	37 202	264 862	54.7%	19.0%
Steve Tshwete	1 402 830	278 127	1 680 957	286 619	30 733	317 351	18.9%	890 406	101 159	991 565	59.0%	285 142	54 392	339 535	63.2%	(6.5%)
Tlokwe	1 185 132	224 077	1 409 209	267 230	36 452	303 682	21.5%	890 685	138 240	1 028 925	73.0%	253 256	51 191	304 447	67.7%	(0.3%)
uMhlathuze	2 474 871	510 261	2 985 131	748 279	150 412	898 691	30.1%	1 869 936	250 213	2 120 149	71.0%	569 769	64 987	634 756	69.6%	41.6%
Total	44 273 092	7 907 189	52 180 282	9 480 289	1 249 921	10 730 210	20.6%	28 686 105	3 337 302	32 023 407	61.4%	8 620 282	1 208 140	9 828 422	69.6%	9.2%

Source: National Treasury Local Government database

Quarterly budget statement summary for secondary cities as at 31 March 2016

Description	Adjusted Budget	Budget year 2015/16								
		Q1 Sept Actual	Q2 Dec Actual	Q3 Mar Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance	Full Year Forecast	
R thousands										
Financial Performance										
Property rates	6 381 595	2 095 402	1 394 950	1 435 540	4 925 892	4 764 340	161 552	3.39	6 381 595	
Service charges	26 241 250	7 023 366	5 783 423	6 172 148	18 978 938	19 875 040	(896 102)	(4.51)	26 241 250	
Investment revenue	342 810	60 398	89 904	95 496	245 797	193 154	52 643	27.25	342 810	
Transfers recognised - operational	6 141 206	2 342 890	1 462 188	1 758 151	5 563 229	5 642 877	(79 647)	(1.41)	6 141 206	
Other own revenue	3 036 926	703 235	596 359	736 985	2 036 578	2 185 112	(148 533)	(6.80)	3 036 926	
Total Revenue (excluding capital transfers and contributions)	42 143 788	12 225 291	9 326 824	10 198 319	31 750 434	32 660 522	(910 088)	(2.79)	42 143 788	
Employee costs	10 088 205	2 339 957	2 574 491	2 491 406	7 405 854	7 379 185	26 669	0.36	10 088 205	
Remuneration of councillors	476 197	108 463	108 569	128 483	345 514	353 626	(8 112)	(2.29)	476 197	
Depreciation & asset impairment	4 260 540	531 231	979 576	1 043 413	2 554 220	3 143 988	(589 768)	(18.76)	4 260 540	
Finance charges	828 271	122 139	222 462	136 586	481 187	579 466	(98 279)	(16.96)	828 271	
Materials and bulk purchases	16 533 568	4 204 980	3 794 446	3 483 049	11 482 475	11 741 623	(259 148)	(2.21)	16 533 568	
Transfers and grants	749 634	128 346	161 295	153 356	442 997	484 310	(41 313)	(8.53)	749 634	
Other expenditure	11 336 678	1 703 044	2 226 819	2 043 997	5 973 859	7 864 312	(1 890 452)	(24.04)	11 336 678	
Total Expenditure	44 273 092	9 138 159	10 067 657	9 480 289	28 686 105	31 546 510	(2 860 404)	(9.07)	44 273 092	
Surplus/(Deficit)	(2 129 305)	3 087 132	(740 833)	718 030	3 064 329	1 114 012	1 950 317	175.07	(2 129 305)	
Transfers recognised - capital	4 470 898	485 168	598 751	540 259	1 624 178	2 728 649	(1 104 471)	(40.48)	4 470 898	
Contributions recognised - capital & contributed ass	(6 851)	-	-	(0)	(0)	9 891	(9 891)	(100.00)	(6 851)	
Surplus/(Deficit) after capital transfers & contributions	2 334 743	3 572 300	(142 082)	1 258 289	4 688 508	3 852 552	835 955	21.70	2 334 743	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 334 743	3 572 300	(142 082)	1 258 289	4 688 508	3 852 552	835 955	21.70	2 334 743	
Capital expenditure & funds sources										
Capital expenditure	7 907 189	797 478	1 289 904	1 249 921	3 337 302	5 930 392	(2 593 090)	(43.73)	7 907 189	
Transfers recognised - capital	4 407 392	513 379	786 635	819 490	2 119 504	3 305 544	(1 186 040)	(35.88)	4 407 392	
Public contributions & donations	149 676	10 946	9 212	17 255	37 413	112 257	(74 844)	(66.67)	149 676	
Borrowing	1 410 853	145 665	206 668	167 234	519 566	1 058 140	(538 573)	(50.90)	1 410 853	
Internally generated funds	1 939 269	127 489	287 389	245 942	660 819	1 454 452	(793 633)	(54.57)	1 939 269	
Total sources of capital funds	7 907 189	797 478	1 289 904	1 249 921	3 337 302	5 930 392	(2 593 090)	(43.73)	7 907 189	

Source: National Treasury Local Government database

7. Operating revenue and expenditure per function for metros

Metros aggregated revenue and expenditure for water as at 31 March 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to Q3 of 2015/16
		Actual Revenue	1st Q as % of Main app	Actual Revenue	2nd Q as % of Main app	Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Water revenue												
Buffalo City	511 031	131 149	26.7%	129 738	26.4%	146 049	28.6%	406 936	79.6%	90 160	96.0%	62.0%
Cape Town	2 869 805	523 093	18.3%	742 866	25.9%	999 583	34.8%	2 265 542	78.9%	829 815	77.0%	20.5%
Ekurhuleni Metro	5 153 613	1 346 504	28.1%	1 533 981	32.0%	1 349 617	26.2%	4 230 101	82.1%	1 093 346	82.4%	23.4%
eThekweni	3 980 830	1 043 087	26.2%	1 008 171	25.3%	891 113	22.4%	2 942 371	73.9%	770 462	74.4%	15.7%
City Of Johannesburg	5 045 893	1 195 376	23.6%	1 397 487	27.6%	1 106 390	21.9%	3 699 254	73.3%	1 069 605	78.3%	3.4%
Mangaung	762 954	231 407	23.7%	175 457	18.0%	196 103	25.7%	602 967	79.0%	227 211	86.6%	(13.7%)
Nelson Mandela Bay	804 758	178 051	22.3%	205 185	25.6%	316 691	39.4%	699 926	87.0%	207 102	81.7%	52.9%
City Of Tshwane	3 474 754	878 370	23.7%	1 024 952	27.6%	916 150	26.4%	2 819 472	81.1%	806 398	74.2%	13.6%
Total	22 603 637	5 527 037	24.4%	6 217 838	27.4%	5 921 695	26.2%	17 666 569	78.2%	5 094 098	74.2%	16.2%
Water expenditure												
Buffalo City	471 857	113 630	22.6%	136 844	27.2%	133 446	28.3%	383 920	81.4%	105 252	75.9%	26.8%
Cape Town	2 384 779	525 574	22.3%	663 531	28.2%	562 924	23.6%	1 752 029	73.5%	544 009	73.1%	3.5%
Ekurhuleni Metro	4 998 006	1 023 683	23.6%	1 367 125	31.6%	1 091 253	21.8%	3 482 060	69.7%	808 886	64.3%	34.9%
eThekweni	4 156 898	705 464	17.0%	1 039 002	25.0%	837 975	20.2%	2 582 440	62.1%	661 703	59.6%	26.6%
City Of Johannesburg	4 479 787	1 648 192	41.0%	1 593 740	39.7%	1 445 652	32.3%	4 687 584	104.6%	1 334 101	108.4%	8.4%
Mangaung	861 079	161 610	18.8%	227 058	26.4%	209 211	24.3%	597 879	69.4%	205 984	74.3%	1.6%
Nelson Mandela Bay	706 089	130 437	18.8%	192 264	27.7%	199 601	28.3%	522 302	74.0%	163 378	64.7%	22.2%
City Of Tshwane	2 976 818	749 401	22.8%	857 271	26.0%	852 284	28.6%	2 458 956	82.6%	679 097	77.3%	25.5%
Total	21 035 312	5 057 991	25.0%	6 076 834	30.1%	5 332 346	25.3%	16 467 171	78.3%	4 502 410	77.3%	18.4%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for electricity as at 31 March 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to Q3 of 2015/16
		Actual Revenue	1st Q as % of Main	Actual Revenue	2nd Q as % of Main	Actual Revenue	3rd Q as % of adj	Actual Revenue	Total Rev as % of	Actual Revenue	Total Rev as % of	
Revenue electricity												
Buffalo City	1 768 069	452 645	26.2%	502 726	29.1%	429 101	24.3%	1 384 471	78.3%	380 113	78.0%	12.9%
Cape Town	11 306 856	2 987 259	26.4%	2 712 628	24.0%	2 828 464	25.0%	8 528 351	75.4%	2 409 205	73.6%	17.4%
Ekurhuleni Metro	13 571 231	4 090 330	30.1%	3 090 043	22.8%	2 855 561	21.0%	10 035 933	74.0%	2 557 766	74.5%	11.6%
eThekweni	12 126 793	3 145 086	25.9%	2 765 949	22.8%	2 912 795	24.0%	8 823 831	72.8%	2 508 590	73.3%	16.1%
City Of Johannesburg	15 842 303	4 105 001	25.4%	3 120 849	19.3%	3 095 699	19.5%	10 321 549	65.2%	2 989 388	70.2%	3.6%
Mangaung	2 378 652	710 894	26.8%	491 047	18.5%	422 362	17.8%	1 624 303	68.3%	440 284	65.7%	(4.1%)
Nelson Mandela Bay	3 703 750	846 634	23.0%	837 657	22.8%	832 452	22.5%	2 516 743	68.0%	705 849	68.4%	17.9%
City Of Tshwane	10 606 555	2 755 288	25.8%	2 338 860	21.9%	2 217 547	20.9%	7 311 694	68.9%	2 160 122	70.9%	2.7%
Total	71 304 209	19 093 137	26.5%	15 859 758	22.0%	15 593 981	21.9%	50 546 876	70.9%	14 151 319	70.9%	10.2%
Expenditure electricity												
Buffalo City	1 625 904	520 016	32.0%	355 905	21.9%	398 559	24.5%	1 274 480	78.4%	295 386	78.3%	34.9%
Cape Town	9 407 982	2 335 343	24.8%	2 090 108	22.2%	1 994 712	21.2%	6 420 163	68.2%	1 749 797	67.3%	14.0%
Ekurhuleni Metro	12 887 136	3 440 084	27.0%	2 798 910	21.9%	2 628 938	20.4%	8 867 931	68.8%	2 144 057	66.4%	22.6%
eThekweni	10 505 654	2 997 259	28.5%	2 310 378	22.0%	2 342 036	22.3%	7 649 674	72.8%	2 203 596	73.7%	6.3%
City Of Johannesburg	14 414 351	4 429 242	29.7%	2 917 695	19.6%	2 894 195	20.1%	10 241 132	71.0%	2 767 601	74.6%	4.6%
Mangaung	2 132 179	650 503	28.0%	518 118	22.3%	464 803	21.8%	1 633 424	76.6%	448 510	77.3%	3.6%
Nelson Mandela Bay	3 544 116	1 117 554	32.4%	761 360	22.1%	681 439	19.2%	2 560 353	72.2%	638 544	67.7%	6.7%
City Of Tshwane	9 940 925	2 368 041	24.8%	3 133 620	32.9%	1 958 632	19.7%	7 460 293	75.0%	1 908 568	76.9%	2.6%
Total	64 458 247	17 858 041	27.7%	14 886 095	23.1%	13 363 313	20.7%	46 107 450	71.5%	12 156 059	76.9%	9.9%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste water management as at 31 March 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter 2015/16		Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to Q3 of 2015/16
		Actual Revenue	1st Q as % of Main	Actual Revenue	2nd Q as % of Main	Actual Revenue	3rd Q as % of adj	Actual Revenue	Total Rev as % of	Actual Revenue	Total Rev as % of	
Revenue waste water management												
Buffalo City	412 231	121 652	31.0%	98 167	25.0%	92 503	22.4%	312 323	75.8%	76 444	79.4%	21.0%
Cape Town	1 556 460	294 101	18.8%	405 000	25.9%	501 462	32.2%	1 200 563	77.1%	424 364	75.5%	18.2%
Ekurhuleni Metro	1 537 635	404 524	34.0%	357 749	30.1%	322 202	21.0%	1 084 475	70.5%	265 933	73.6%	21.2%
eThekweni	1 131 227	316 597	27.8%	296 193	26.0%	206 594	18.3%	819 384	72.4%	250 905	81.4%	(17.7%)
City Of Johannesburg	3 363 929	737 778	21.8%	764 614	22.6%	691 115	20.5%	2 193 506	65.2%	726 934	73.4%	(4.9%)
Mangaung	317 532	140 889	39.6%	52 216	14.7%	117 379	37.0%	310 484	97.8%	73 018	80.4%	60.8%
Nelson Mandela Bay	717 075	171 932	24.5%	160 789	22.9%	266 646	37.2%	599 367	83.6%	164 643	81.5%	62.0%
City Of Tshwane	857 831	189 132	23.4%	209 406	25.9%	193 369	22.5%	591 908	69.0%	184 144	75.1%	5.0%
Total	9 893 920	2 376 605	24.9%	2 344 134	24.6%	2 391 271	24.2%	7 112 010	71.9%	2 166 386	75.1%	10.4%
Expenditure waste water management												
Buffalo City	393 713	78 759	21.7%	104 711	28.9%	109 932	27.9%	293 402	74.5%	201 185	153.3%	(45.4%)
Cape Town	1 660 429	337 880	20.0%	399 859	23.7%	364 290	21.9%	1 102 029	66.4%	302 506	66.1%	20.4%
Ekurhuleni Metro	675 425	164 585	28.0%	163 783	27.9%	157 062	23.3%	485 429	71.9%	128 512	72.7%	22.2%
eThekweni	1 249 738	266 402	21.2%	327 891	26.1%	281 086	22.5%	875 379	70.0%	272 396	71.4%	3.2%
City Of Johannesburg	2 986 524	356 470	13.3%	383 219	14.3%	323 775	10.8%	1 063 463	35.6%	311 983	38.4%	3.8%
Mangaung	263 708	76 194	28.6%	38 206	14.3%	86 609	32.8%	201 009	76.2%	58 186	69.8%	48.8%
Nelson Mandela Bay	564 515	104 353	18.5%	119 798	21.3%	134 890	23.9%	359 040	63.6%	126 094	58.9%	7.0%
City Of Tshwane	567 215	98 045	17.7%	118 886	21.5%	129 593	22.8%	346 525	61.1%	83 594	81.9%	55.0%
Total	8 361 268	1 482 687	18.6%	1 656 353	20.8%	1 587 238	19.0%	4 726 277	56.5%	1 484 456	81.9%	6.9%

Source: National Treasury Local Government database

Metros aggregated revenue and expenditure for waste management as at 31 March 2016

R thousands	Adjusted Budget	First Quarter 2015/16		Second Quarter		Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to Q3 of 2015/16
		Actual Revenue	1st Q as % of Main	Actual Revenue	2nd Q as % of Main	Actual Revenue	3rd Q as % of adj	Actual Revenue	Total Rev as % of	Actual Revenue	Total Rev as % of	
Revenue waste management												
Buffalo City	361 032	101 499	28.1%	95 636	26.5%	90 339	25.0%	287 473	79.6%	85 101	80.0%	6.2%
Cape Town	1 109 983	271 207	24.4%	275 254	24.8%	287 476	25.9%	833 937	75.1%	256 593	75.7%	12.0%
Ekurhuleni Metro	1 755 906	474 367	27.0%	486 542	27.7%	423 005	24.1%	1 383 914	78.8%	411 882	79.0%	2.7%
eThekweni	934 461	297 013	31.8%	268 288	28.7%	138 766	14.8%	704 067	75.3%	216 917	84.6%	(36.0%)
City Of Johannesburg	1 363 090	351 255	25.9%	339 404	25.0%	344 069	25.2%	1 034 729	75.9%	309 286	73.1%	11.2%
Mangaung	262 328	107 768	40.5%	62 259	23.4%	79 592	30.3%	249 618	95.2%	45 078	88.2%	76.6%
Nelson Mandela Bay	362 899	104 922	29.6%	84 662	23.9%	94 327	26.0%	283 911	78.2%	80 817	71.5%	16.7%
City Of Tshwane	1 174 658	286 480	24.4%	292 135	24.9%	285 042	24.3%	863 656	73.5%	255 540	73.4%	11.5%
Total	7 324 357	1 994 510	27.3%	1 904 179	26.0%	1 742 617	23.8%	5 641 306	77.0%	1 661 214	73.4%	4.9%
Expenditure waste management												
Buffalo City	295 762	61 845	21.3%	73 621	25.4%	84 555	28.6%	220 021	74.4%	71 474	73.3%	18.3%
Cape Town	1 958 357	378 800	19.2%	491 403	24.9%	429 852	21.9%	1 300 054	66.4%	406 171	70.9%	5.8%
Ekurhuleni Metro	1 549 536	242 622	16.0%	371 197	24.4%	344 756	22.2%	958 575	61.9%	255 582	48.7%	34.9%
eThekweni	857 338	225 912	26.4%	269 386	31.4%	248 861	29.0%	744 159	86.8%	239 891	83.9%	3.7%
City Of Johannesburg	1 923 210	367 923	19.2%	444 381	23.2%	528 197	27.5%	1 340 500	69.7%	398 853	70.3%	32.4%
Mangaung	232 495	54 698	23.3%	40 804	17.4%	71 125	30.6%	166 627	71.7%	41 540	64.1%	71.2%
Nelson Mandela Bay	310 760	58 579	18.8%	70 718	22.7%	69 813	22.5%	199 110	64.1%	63 022	61.0%	10.8%
City Of Tshwane	1 155 373	215 494	21.5%	288 595	28.8%	283 672	24.6%	787 761	68.2%	365 384	107.7%	(22.4%)
Total	8 282 829	1 605 873	19.8%	2 050 104	25.3%	2 060 830	24.9%	5 716 806	69.0%	1 841 916	107.7%	11.9%

Source: National Treasury Local Government database

8. Operating revenue and expenditure per function for secondary cities

Secondary cities aggregated revenue and expenditure for water as at 31 March 2016

R thousands	Adjusted Budget	Third Quarter		Year to date:		Third Quarter		Q3 of 2014/15 to 2015/16	
		2015/16		31 March 2016		2014/15			
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget		
Water revenue									
City Of Matlosana	581 691	110 667	19.0%	330 931	56.9%	88 231	39.8%	25.4%	
Drakenstein	187 450	55 126	29.4%	135 058	72.1%	53 787	76.5%	2.5%	
Emalahleni (Mp)	314 895	18 285	5.8%	55 222	17.5%	70 811	65.6%	(74.2%)	
Emfuleni	1 075 905	270 691	25.2%	821 398	76.3%	251 841	76.4%	7.5%	
George	133 698	32 515	24.3%	94 161	70.4%	28 434	77.7%	14.4%	
Govan Mbeki	391 273	80 587	20.6%	244 983	62.6%	76 730	72.3%	5.0%	
Madibeng	278 694	48 349	17.3%	111 864	40.1%	22 966	34.6%	110.5%	
Matjhabeng	203 889	90 049	44.2%	262 269	128.6%	80 756	131.7%	11.5%	
Mbombela	59 640	12 727	21.3%	35 208	59.0%	9 715	158.4%	31.0%	
Mogale City	280 625	66 181	23.6%	207 834	74.1%	56 789	71.8%	16.5%	
Msunduzi	630 411	166 372	26.4%	523 514	83.0%	132 122	108.2%	25.9%	
New castle	172 666	83 714	48.5%	190 466	110.3%	61 832	85.0%	35.4%	
Polokwane	259 055	60 347	23.3%	217 267	83.9%	51 251	72.3%	17.7%	
Rustenburg	636 562	84 681	13.3%	371 661	58.4%	145 480	69.8%	(41.8%)	
Sol Plaatje	235 593	69 938	29.7%	182 050	77.3%	66 978	76.0%	4.4%	
Stellenbosch	128 613	61 735	48.0%	98 747	76.8%	38 013	70.5%	62.4%	
Steve Tshwete	89 860	21 908	24.4%	70 841	78.8%	18 917	78.7%	15.8%	
Tlokwe	101 628	19 782	19.5%	68 615	67.5%	26 765	71.4%	(26.1%)	
uMhlathuze	365 538	88 371	24.2%	260 498	71.3%	74 261	73.5%	19.0%	
Total	6 127 686	1 442 025	23.5%	4 282 588	69.9%	1 355 676	73.5%	6.4%	
Water expenditure									
R thousands	Adjusted Budget	Third Quarter		Year to date:		Third Quarter		Q3 of 2014/15 to 2015/16	
		2015/16		31 March 2016		2014/15			
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget		
City Of Matlosana	471 858	96 482	20.4%	293 857	62.3%	77 606	68.7%	24.3%	
Drakenstein	133 595	13 776	10.3%	37 660	28.2%	25 682	33.9%	(46.4%)	
Emalahleni (Mp)	-	25 215	-	90 906	-	21 760	41.2%	15.9%	
Emfuleni	830 496	181 989	21.9%	482 967	58.2%	151 609	63.1%	20.0%	
George	112 146	26 084	23.3%	72 668	64.8%	21 238	65.1%	22.8%	
Govan Mbeki	353 349	69 426	19.6%	193 015	54.6%	62 645	53.4%	10.8%	
Madibeng	226 032	36 096	16.0%	117 545	52.0%	40 256	67.9%	(10.3%)	
Matjhabeng	562 923	86 981	15.5%	154 991	27.5%	27 691	23.4%	214.1%	
Mbombela	192 008	50 546	26.3%	128 182	66.8%	24 927	61.1%	102.8%	
Mogale City	337 418	76 662	22.7%	249 257	73.9%	71 075	69.0%	7.9%	
Msunduzi	650 706	138 205	21.2%	422 200	64.9%	100 458	86.5%	37.6%	
New castle	693 601	49 771	7.2%	126 981	18.3%	40 624	51.9%	22.5%	
Polokwane	292 938	64 153	21.9%	178 714	61.0%	74 391	62.6%	(13.8%)	
Rustenburg	480 037	69 930	14.6%	322 983	67.3%	98 804	66.8%	(29.2%)	
Sol Plaatje	196 682	44 530	22.6%	151 420	77.0%	49 480	78.2%	(10.0%)	
Stellenbosch	97 992	22 477	22.9%	61 325	62.6%	20 201	50.7%	11.3%	
Steve Tshwete	95 671	20 213	21.1%	61 049	63.8%	20 573	67.6%	(1.7%)	
Tlokwe	77 041	18 724	24.3%	54 108	70.2%	16 508	75.6%	13.4%	
uMhlathuze	392 847	145 481	37.0%	300 531	76.5%	90 347	76.4%	61.0%	
Total	6 197 340	1 236 742	20.0%	3 500 358	56.5%	1 035 874	76.4%	19.4%	

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for electricity as at 31 March 2016

R thousands	Adjusted Budget	Third Quarter		Year to date:		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16	
		2015/16		31 March 2016		2014/15			
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget		
Electricity revenue									
City Of Matlosana	801 271	172 762	21.6%	524 996	65.5%	146 767	68.5%	17.7%	
Drakenstein	983 867	251 767	25.6%	727 940	74.0%	198 452	72.2%	26.9%	
Emalahleni (Mp)	924 435	226 603	24.5%	761 081	82.3%	160 168	65.8%	41.5%	
Emfuleni	1 990 198	395 177	19.9%	1 418 464	71.3%	398 979	68.6%	(1.0%)	
George	552 653	130 194	23.6%	407 674	73.8%	123 503	74.8%	5.4%	
Govan Mbeki	571 001	96 874	17.0%	318 270	55.7%	103 823	64.8%	(6.7%)	
Madibeng	525 263	104 028	19.8%	303 662	57.8%	104 547	52.8%	(0.5%)	
Matjhabeng	723 025	113 377	15.7%	377 103	52.2%	103 858	49.3%	9.2%	
Mbombela	769 732	190 885	24.8%	568 424	73.8%	181 928	77.2%	4.9%	
Mogale City	908 635	207 428	22.8%	664 230	73.1%	214 191	72.2%	(3.2%)	
Msunduzi	1 898 612	449 394	23.7%	1 392 804	73.4%	373 270	73.2%	20.4%	
New castle	651 762	160 736	24.7%	478 239	73.4%	144 615	70.7%	11.1%	
Polokwane	793 681	173 594	21.9%	565 419	71.2%	142 543	70.8%	21.8%	
Rustenburg	1 851 026	392 267	21.2%	1 306 690	70.6%	384 764	74.1%	1.9%	
Sol Plaatje	651 594	159 858	24.5%	477 454	73.3%	137 387	71.8%	16.4%	
Stellenbosch	469 223	117 229	25.0%	346 493	73.8%	107 387	73.7%	9.2%	
Steve Tshwete	554 282	131 363	23.7%	413 953	74.7%	114 921	74.3%	14.3%	
Tlokwe	591 954	106 446	18.0%	448 013	75.7%	119 714	75.1%	(11.1%)	
uMhlathuze	1 343 844	393 161	29.3%	1 098 599	81.8%	365 688	81.8%	7.5%	
Total	17 556 058	3 973 144	22.6%	12 599 507	71.8%	3 626 507	81.8%	9.6%	
Electricity expenditure									
R thousands	Adjusted Budget	Third Quarter		Year to date:		Third Quarter		Q3 of 2014/15 to Q3 of 2015/16	
		2015/16		31 March 2016		2014/15			
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Exp as % of adj budget	Actual Expenditure	Exp as % of adj budget		
City Of Matlosana	695 259	199 315	28.7%	590 190	84.9%	117 496	43.5%	69.6%	
Drakenstein	810 429	164 498	20.3%	480 471	59.3%	153 843	60.1%	6.9%	
Emalahleni (Mp)	-	61 939	-	437 851	-	170 060	48.0%	(63.6%)	
Emfuleni	2 287 938	597 620	26.1%	1 468 294	64.2%	525 963	75.8%	13.6%	
George	479 831	100 053	20.9%	312 047	65.0%	83 608	63.4%	19.7%	
Govan Mbeki	633 755	109 856	17.3%	393 029	62.0%	152 230	76.6%	(27.8%)	
Madibeng	457 779	115 917	25.3%	313 924	68.6%	83 978	86.2%	38.0%	
Matjhabeng	528 631	91 045	17.2%	187 269	35.4%	14 139	34.1%	543.9%	
Mbombela	618 950	175 432	28.3%	444 262	71.8%	101 112	76.5%	73.5%	
Mogale City	771 639	145 363	18.8%	521 753	67.6%	160 302	71.5%	(9.3%)	
Msunduzi	1 580 463	348 950	22.1%	1 181 440	74.8%	298 092	75.3%	17.1%	
New castle	57 192	114 151	199.6%	398 836	697.4%	102 146	73.9%	11.8%	
Polokwane	765 709	161 615	21.1%	548 320	71.6%	128 463	69.4%	25.8%	
Rustenburg	1 752 151	227 278	13.0%	1 344 732	76.7%	326 910	67.3%	(30.5%)	
Sol Plaatje	568 128	99 483	17.5%	391 097	68.8%	87 366	68.3%	13.9%	
Stellenbosch	405 381	84 280	20.8%	262 680	64.8%	75 536	60.0%	11.6%	
Steve Tshwete	485 408	100 774	20.8%	312 695	64.4%	86 258	63.9%	16.8%	
Tlokwe	478 722	90 724	19.0%	328 103	68.5%	74 148	67.4%	22.4%	
uMhlathuze	1 147 445	322 762	28.1%	920 335	80.2%	299 247	77.6%	7.9%	
Total	14 524 809	3 311 055	22.8%	10 837 328	74.6%	3 040 895	77.6%	8.9%	

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste water management as at 31 March 2016

R thousands	Adjusted Budget	Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to 2015/16
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste water management revenue								
City Of Matlosana	148 984	43 514	29.2%	91 241	61.2%	19 611	33.1%	121.9%
Drakenstein	93 537	8 590	9.2%	89 586	95.8%	3 658	77.6%	134.8%
Emalahleni (Mp)	125 726	33 429	26.6%	96 294	76.6%	26 939	73.2%	24.1%
Emfuleni	404 158	210 113	52.0%	265 672	65.7%	111 541	108.1%	88.4%
George	111 543	20 620	18.5%	92 079	82.5%	21 388	80.2%	(3.6%)
Gov an Mbeki	117 723	21 358	18.1%	68 679	58.3%	22 036	70.5%	(3.1%)
Madibeng	140 146	12 737	9.1%	25 961	18.5%	8 493	13.8%	50.0%
Matjhabeng	120 882	34 383	28.4%	102 784	85.0%	34 740	91.1%	(1.0%)
Mbombela	16 549	4 749	28.7%	13 081	79.0%	4 499	72.2%	5.6%
Mogale City	173 901	44 192	25.4%	140 350	80.7%	51 936	81.7%	(14.9%)
Msunduzi	148 037	40 522	27.4%	116 407	78.6%	36 312	83.3%	11.6%
New castle	96 301	59 334	61.6%	132 595	137.7%	42 922	80.8%	38.2%
Polokwane	55 326	14 173	25.6%	41 052	74.2%	12 379	73.0%	14.5%
Rustenburg	254 850	40 075	15.7%	166 434	65.3%	24 525	40.6%	63.4%
Sol Plaatje	72 991	18 215	25.0%	54 601	74.8%	17 028	75.2%	7.0%
Stellenbosch	88 607	10 603	12.0%	84 440	95.3%	5 095	76.4%	108.1%
Steve Tshwete	85 523	21 853	25.6%	69 320	81.1%	21 032	80.9%	3.9%
Tlokwe	47 432	14 101	29.7%	41 762	88.0%	13 033	76.1%	8.2%
uMhlathuze	189 631	44 896	23.7%	172 628	91.0%	43 232	75.1%	3.9%
Total	2 491 848	697 455	28.0%	1 864 965	74.8%	520 398	75.1%	34.0%
Waste water management expenditure								
R thousands	Adjusted Budget	Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to 2015/16
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
City Of Matlosana	135 151	23 635	17.5%	77 309	57.2%	(16 556)	19.3%	(242.8%)
Drakenstein	127 534	22 314	17.5%	68 540	53.7%	21 898	37.2%	1.9%
Emalahleni (Mp)	-	18 048	-	44 394	-	12 908	40.4%	39.8%
Emfuleni	177 653	19 867	11.2%	80 048	45.1%	30 645	59.9%	(35.2%)
George	87 374	19 039	21.8%	57 447	65.7%	16 774	65.2%	13.5%
Gov an Mbeki	91 246	17 471	19.1%	40 874	44.8%	12 929	26.4%	35.1%
Madibeng	23 772	5 878	24.7%	17 675	74.3%	4 905	84.0%	19.8%
Matjhabeng	89 147	12 382	13.9%	42 243	47.4%	14 198	18.5%	(12.8%)
Mbombela	57 443	16 361	28.5%	43 327	75.4%	10 313	51.9%	58.6%
Mogale City	116 334	23 599	20.3%	67 602	58.1%	20 982	49.6%	12.5%
Msunduzi	223 509	45 503	20.4%	140 364	62.8%	29 043	97.7%	56.7%
New castle	44 651	8 815	19.7%	20 371	45.6%	5 623	32.1%	56.8%
Polokwane	90 450	17 358	19.2%	39 826	44.0%	14 971	46.9%	15.9%
Rustenburg	226 351	33 599	14.8%	100 948	44.6%	38 138	43.9%	(11.9%)
Sol Plaatje	61 750	12 397	20.1%	40 310	65.3%	11 623	67.4%	6.7%
Stellenbosch	105 808	21 061	19.9%	65 676	62.1%	19 353	51.4%	8.8%
Steve Tshwete	88 599	21 116	23.8%	59 655	67.3%	18 044	64.7%	17.0%
Tlokwe	46 544	11 058	23.8%	38 598	82.9%	11 341	64.0%	(2.5%)
uMhlathuze	163 507	50 465	30.9%	134 702	82.4%	30 355	66.2%	66.2%
Total	1 956 822	399 965	20.4%	1 179 911	60.3%	307 488	66.2%	30.1%

Source: National Treasury Local Government database

Secondary cities aggregated revenue and expenditure for waste management as at 31 March 2016

R thousands	Adjusted Budget	Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to 2015/16
		Actual Revenue	3rd Q as % of adj budget	Actual Revenue	Total Rev as % of adj budget	Actual Revenue	Total Rev as % of adj budget	
Waste management revenue								
City Of Matlosana	219 753	33 567	15.3%	99 780	45.4%	22 773	32.9%	47.4%
Drakenstein	38 093	11 022	28.9%	33 342	87.5%	(443)	75.8%	(2587.8%)
Emalahleni (Mp)	83 060	21 081	25.4%	48 254	58.1%	18 158	70.9%	16.1%
Emfuleni	208 020	50 984	24.5%	150 368	72.3%	45 365	76.0%	12.4%
George	77 925	13 652	17.5%	66 047	84.8%	11 526	80.3%	18.4%
Gov an Mbeki	124 286	24 697	19.9%	74 452	59.9%	23 377	68.9%	5.6%
Madibeng	123 772	8 129	6.6%	24 133	19.5%	7 689	21.1%	5.7%
Matjhabeng	68 027	21 092	31.0%	62 957	92.5%	21 479	100.2%	(1.8%)
Mbombela	94 465	18 491	19.6%	67 480	71.4%	19 432	80.0%	(4.8%)
Mogale City	172 913	44 036	25.5%	145 999	84.4%	59 819	82.8%	(26.4%)
Msunduzi	102 808	26 931	26.2%	83 570	81.3%	23 404	78.9%	15.1%
New castle	78 018	40 139	51.4%	80 243	102.9%	25 289	75.8%	58.7%
Polokwane	65 083	16 298	25.0%	48 797	75.0%	14 486	73.8%	12.5%
Rustenburg	164 022	25 974	15.8%	105 703	64.4%	36 953	79.6%	(29.7%)
Sol Plaatje	53 928	13 493	25.0%	40 485	75.1%	12 646	76.0%	6.7%
Stellenbosch	58 418	1 132	1.9%	55 558	95.1%	1 301	73.4%	(12.9%)
Steve Tshwete	99 131	27 524	27.8%	82 743	83.5%	24 133	80.6%	14.1%
Tlokwe	36 049	10 182	28.2%	30 510	84.6%	9 496	74.9%	7.2%
uMhlathuze	113 465	28 927	25.5%	50 093	44.1%	25 654	75.7%	12.8%
Total	1 981 237	437 351	22.1%	1 350 512	68.2%	402 535	75.7%	8.6%
Waste management expenditure								
R thousands	Adjusted Budget	Third Quarter 2015/16		Year to date: 31 March 2016		Third Quarter 2014/15		Q3 of 2014/15 to 2015/16
		Actual Expenditure	3rd Q as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	Actual Expenditure	Total Exp as % of adj budget	
City Of Matlosana	97 768	35 037	35.8%	63 203	64.6%	11 729	27.6%	198.7%
Drakenstein	113 281	23 241	20.5%	71 800	63.4%	36 047	31.0%	(35.5%)
Emalahleni (Mp)	-	15 915	-	39 208	-	15 499	59.9%	2.7%
Emfuleni	210 446	25 125	11.9%	63 405	30.1%	20 090	50.0%	25.1%
George	61 832	14 812	24.0%	39 490	63.9%	11 249	65.5%	31.7%
Gov an Mbeki	81 064	15 221	18.8%	43 765	54.0%	14 661	47.8%	3.8%
Madibeng	69 754	18 001	25.8%	49 582	71.1%	16 354	82.6%	10.1%
Matjhabeng	89 735	18 547	20.7%	53 231	59.3%	16 453	44.3%	12.7%
Mbombela	167 912	50 193	29.9%	132 498	78.9%	24 163	71.9%	107.7%
Mogale City	144 893	36 012	24.9%	96 562	66.6%	30 668	61.1%	17.4%
Msunduzi	116 727	26 107	22.4%	88 284	75.6%	23 592	64.0%	10.7%
New castle	87 281	24 125	27.6%	60 924	69.8%	20 443	46.9%	18.0%
Polokwane	65 322	14 536	22.3%	43 496	66.6%	13 754	66.6%	5.7%
Rustenburg	110 140	22 711	20.6%	67 212	61.0%	27 342	74.6%	(16.9%)
Sol Plaatje	49 728	11 651	23.4%	31 735	63.8%	9 569	70.3%	21.8%
Stellenbosch	62 216	11 935	19.2%	28 981	46.6%	8 904	40.8%	34.0%
Steve Tshwete	92 873	21 865	23.5%	64 889	69.9%	21 208	72.6%	3.1%
Tlokwe	53 147	10 330	19.4%	33 941	63.9%	10 633	70.4%	(2.9%)
uMhlathuze	106 177	20 446	19.3%	60 814	57.3%	23 408	72.7%	(12.7%)
Total	1 780 293	415 810	23.4%	1 133 021	63.6%	355 767	72.7%	16.9%

Source: National Treasury Local Government database

9. Aggregated municipal debtors age analysis

Debtors Age Analysis as at 31 March 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts into Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 048 608	9.6%	1 317 555	4.1%	1 244 925	3.9%	26 272 018	82.4%	31 883 106	29.4%	230 910	0.7%	3 354 640	10.5%
Trade and Other Receivables from Exchange Transactions - Electricity	5 280 995	37.1%	1 182 247	8.3%	789 397	5.5%	7 000 638	49.1%	14 253 277	13.1%	87 476	0.6%	1 218 365	8.5%
Receivables from Non-exchange Transactions - Property Rates	3 484 687	14.0%	963 446	3.9%	891 970	3.6%	19 495 557	78.5%	24 835 661	22.9%	264 985	1.1%	2 703 397	10.9%
Receivables from Exchange Transactions - Waste Water Management	1 147 680	10.5%	436 685	4.0%	414 545	3.8%	8 963 112	81.8%	10 962 022	10.1%	86 442	0.8%	919 436	8.4%
Receivables from Exchange Transactions - Waste Management	707 346	8.6%	296 593	3.6%	356 610	4.3%	6 908 351	83.5%	8 268 901	7.6%	64 199	0.8%	568 574	6.9%
Receivables from Exchange Transactions - Property Rental Debtors	78 723	4.2%	30 304	1.6%	32 527	1.7%	1 726 093	92.4%	1 867 646	1.7%	4 716	0.3%	158 745	8.5%
Interest on Arrear Debtor Accounts	203 426	2.1%	326 737	3.4%	373 292	3.9%	8 726 076	90.6%	9 629 532	8.9%	59 539	0.6%	937 839	9.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	414	100.0%	414	0.0%	2 088	504.4%	-	-
Other	60 145	0.9%	205 867	3.0%	21 441	0.3%	6 586 965	95.8%	6 874 418	6.3%	323 432	4.7%	548 348	8.0%
Total	14 011 610	12.9%	4 759 433	4.4%	4 124 708	3.8%	85 679 225	78.9%	108 574 977	100.0%	1 123 786	1.0%	10 409 343	9.6%
Debtors Age Analysis By Customer Group														
Organs of State	680 325	11.1%	271 979	4.4%	296 305	4.8%	4 889 928	79.7%	6 138 537	5.7%	(456)	(0.0%)	447 621	7.3%
Commercial	6 284 778	24.7%	1 331 438	5.2%	1 038 628	4.1%	16 744 249	65.9%	25 399 093	23.4%	34 851	0.1%	1 982 362	7.8%
Households	6 342 175	9.5%	2 819 147	4.2%	2 542 311	3.8%	55 227 640	82.5%	66 931 273	-	766 808	1.1%	7 582 711	11.3%
Other	704 333	7.0%	336 869	3.3%	247 464	2.4%	8 817 408	87.2%	10 106 074	-	322 582	3.2%	396 650	3.9%
Total	14 011 610	12.9%	4 759 433	4.4%	4 124 708	3.8%	85 679 225	78.9%	108 574 977	100.0%	1 123 786	1.0%	10 409 343	9.6%
Per Province														
Eastern Cape	1 269 718	14.8%	409 360	4.8%	335 723	3.9%	6 587 146	76.6%	8 601 947	7.9%	197 048	2.3%	1 798 373	20.9%
Free State	933 343	8.1%	442 693	3.8%	825 849	7.2%	9 334 254	80.9%	11 536 139	10.6%	389 118	3.4%	2 566 313	22.2%
Gauteng	5 851 453	14.4%	1 768 170	4.4%	1 450 807	3.6%	31 472 476	77.6%	40 542 906	37.3%	452 017	1.1%	876 352	2.2%
Kwazulu-Natal	1 758 472	12.2%	722 403	5.0%	517 311	3.6%	11 371 386	79.1%	14 369 571	13.2%	(6 872)	(0.0%)	3 906 054	27.2%
Limpopo	221 141	5.3%	202 708	4.8%	163 728	3.9%	3 609 761	86.0%	4 197 338	3.9%	-	-	10 110	0.2%
Mpumalanga	490 302	6.6%	234 073	3.2%	209 157	2.8%	6 457 565	87.4%	7 391 097	6.8%	-	-	219 372	3.0%
North West	634 522	7.0%	375 657	4.1%	303 853	3.4%	7 748 559	85.5%	9 062 591	8.3%	45	0.0%	-	-
Northern Cape	231 131	7.4%	125 085	4.0%	94 815	3.0%	2 689 130	85.6%	3 140 161	2.9%	-	-	805 214	25.6%
Western Cape	2 621 528	26.9%	479 286	4.9%	223 464	2.3%	6 408 948	65.8%	9 733 225	9.0%	92 430	0.9%	227 555	2.3%
Total	14 011 610	12.9%	4 759 433	4.4%	4 124 708	3.8%	85 679 225	78.9%	108 574 977	100.0%	1 123 786	1.0%	10 409 343	9.6%

Source: National Treasury Local Government database

10. Debtors' age analysis for the metros

Metros Debtors Age Analysis as at 31 March 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
3rd Quarter Ended 31 March 2016												
Buffalo City	245 146	15.8%	74 763	4.8%	53 026	3.4%	1 183 029	76.0%	1 555 964	2.9%	-	-
Cape Town	1 878 395	25.5%	368 759	5.0%	149 526	2.0%	4 970 782	67.5%	7 367 462	13.6%	-	-
Ekurhuleni Metro	1 648 629	14.2%	553 813	4.8%	404 808	3.5%	8 964 865	77.5%	11 572 115	21.3%	-	-
eThekweni	876 720	12.9%	376 889	5.5%	241 300	3.6%	5 301 521	78.0%	6 796 431	12.5%	(11 982)	(0.2%)
City Of Johannesburg	2 250 521	16.9%	743 181	5.6%	608 932	4.6%	9 697 302	72.9%	13 299 937	24.5%	-	-
Mangaung	341 702	9.9%	159 632	4.6%	178 299	5.1%	2 785 745	80.4%	3 465 377	6.4%	196 397	5.7%
Nelson Mandela Bay	774 408	24.3%	172 365	5.4%	173 527	5.4%	2 066 555	64.8%	3 186 855	5.9%	197 048	6.2%
City Of Tshwane	1 261 895	17.7%	124 181	1.7%	201 543	2.8%	5 536 771	77.7%	7 124 389	13.1%	452 017	6.3%
Total	9 277 414	17.1%	2 573 585	4.7%	2 010 960	3.7%	40 506 570	74.5%	54 368 530	100.0%	833 480	1.5%
3rd Quarter Ended 31 March 2015												
Buffalo City	221 441	16.2%	65 980	4.8%	42 804	3.1%	1 033 433	75.8%	1 363 657	2.4%	-	-
Cape Town	1 572 187	22.7%	258 417	3.7%	160 981	2.3%	4 941 057	71.3%	6 932 643	12.1%	-	-
Ekurhuleni Metro	1 494 465	12.8%	505 677	4.3%	339 173	2.9%	9 353 125	80.0%	11 692 439	20.3%	-	-
eThekweni	719 049	13.1%	279 890	5.1%	160 851	2.9%	4 327 633	78.9%	5 487 422	9.5%	(59 429)	(1.1%)
City Of Johannesburg	2 646 842	13.9%	780 199	4.1%	648 859	3.4%	14 973 792	78.6%	19 049 692	33.1%	-	-
Mangaung	319 561	8.8%	207 541	5.7%	169 716	4.7%	2 925 999	80.8%	3 622 817	6.3%	-	-
Nelson Mandela Bay	719 723	24.8%	179 547	6.2%	132 696	4.6%	1 868 140	64.4%	2 900 107	5.0%	221 585	7.6%
City Of Tshwane	1 305 454	20.2%	123 370	1.9%	218 350	3.4%	4 805 199	74.5%	6 452 373	11.2%	522 816	8.1%
Total	8 998 723	15.6%	2 400 622	4.2%	1 873 428	3.3%	44 228 378	76.9%	57 501 151	100.0%	684 972	1.2%
Movement between 31 March 2015 and 31 March 2016												
Buffalo City	23 705		8 784		10 222		149 596		192 307			
Cape Town	306 208		110 342		(11 455)		29 724		434 819			
Ekurhuleni Metro	154 164		48 136		65 635		(388 259)		(120 324)			
eThekweni	157 671		96 999		80 450		973 888		1 309 009			
City Of Johannesburg	(396 321)		(37 018)		(39 926)		(5 276 490)		(5 749 755)			
Mangaung	22 140		(47 909)		8 583		(140 254)		(157 440)			
Nelson Mandela Bay	54 684		(7 182)		40 831		198 415		286 748			
City Of Tshwane	(43 560)		811		(16 807)		731 572		672 016			
Total	278 692		172 963		137 532		(3 721 808)		(3 132 621)			
Growth rate 31 March 2015 to 31 March 2016												
Buffalo City	10.7%		13.3%		23.9%		14.5%		14.1%			
Cape Town	19.5%		42.7%		(7.1%)		0.6%		6.3%			
Ekurhuleni Metro	10.3%		9.5%		19.4%		(4.2%)		(1.0%)			
eThekweni	21.9%		34.7%		50.0%		22.5%		23.9%			
City Of Johannesburg	(15.0%)		(4.7%)		(6.2%)		(35.2%)		(30.2%)			
Mangaung	6.9%		(23.1%)		5.1%		(4.8%)		(4.3%)			
Nelson Mandela Bay	7.6%		(4.0%)		30.8%		10.6%		9.9%			
City Of Tshwane	(3.3%)		0.7%		(7.7%)		15.2%		10.4%			
Total	3.1%		7.2%		7.3%		(8.4%)		(5.4%)			

Source: National Treasury Local Government database

Metros Debtors Age Analysis By Customer Group as at 31 March 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Organs of State												
Organs of State	292 744	17.8%	95 863	5.8%	124 000	7.6%	1 129 723	68.8%	1 642 330	3.0%	(456)	(0.0%)
Commercial	4 772 402	26.0%	872 510	4.7%	718 210	3.9%	12 010 207	65.4%	18 373 330	33.8%	33 762	0.2%
Households	4 137 550	12.7%	1 624 429	5.0%	1 115 628	3.4%	25 767 641	78.9%	32 645 248	60.0%	678 869	2.1%
Other	74 718	4.4%	(19 217)	(1.1%)	53 122	3.1%	1 598 998	93.6%	1 707 622	3.1%	121 304	7.1%
Total	9 277 414	17.1%	2 573 585	4.7%	2 010 960	3.7%	40 506 570	74.5%	54 368 530	100.0%	833 480	1.5%

Source: National Treasury Local Government database

11. Debtors' age analysis for secondary cities

Secondary cities Debtors Age Analysis as at 31 March 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
City Of Mallosana	148 793	8.6%	73 170	4.2%	57 843	3.3%	1 459 710	83.9%	1 739 516	7.3%	-	-
Drakenstein	116 947	38.9%	18 355	6.1%	10 879	3.6%	154 242	51.3%	300 423	1.3%	-	-
Emalahleni (Mp)	135 847	6.8%	83 494	4.2%	64 647	3.2%	1 725 540	85.9%	2 009 529	8.5%	-	-
Emfuleni	243 208	4.8%	133 668	2.6%	122 654	2.4%	4 564 042	90.1%	5 063 571	21.3%	-	-
George	61 634	34.9%	7 895	4.5%	6 827	3.9%	100 395	56.8%	176 751	0.7%	22 792	12.9%
Govan Mbeki	37 087	4.3%	36 199	4.2%	22 616	2.7%	757 171	88.8%	853 074	3.6%	-	-
Madibeng	104 955	8.3%	56 066	4.4%	43 599	3.4%	1 062 780	83.9%	1 267 399	5.3%	-	-
Matjhabeng	121 367	5.8%	83 568	4.0%	71 681	3.4%	1 805 675	86.7%	2 082 291	8.8%	-	-
Mbombela	89 062	34.6%	608	0.2%	25 495	9.9%	142 212	55.3%	257 377	1.1%	-	-
Mogale City	272 817	27.1%	20 262	2.0%	12 624	1.3%	701 067	69.6%	1 006 770	4.2%	-	-
Msunduzi	299 836	14.9%	147 428	7.3%	57 726	2.9%	1 513 403	75.0%	2 018 393	8.5%	-	-
New castle	65 581	5.5%	25 344	2.1%	23 638	2.0%	1 080 654	90.4%	1 195 216	5.0%	-	-
Polokwane	(1 854)	(0.3%)	31 924	4.8%	37 168	5.6%	598 246	89.9%	665 485	2.8%	-	-
Rustenburg	161 442	5.9%	153 031	5.6%	111 165	4.1%	2 317 212	84.5%	2 742 850	11.5%	-	-
Sol Plaatje	119 343	7.8%	58 483	3.8%	42 688	2.8%	1 303 935	85.5%	1 524 449	6.4%	-	-
Stellenbosch	64 898	36.8%	3 145	1.8%	2 859	1.6%	105 598	59.8%	176 499	0.7%	-	-
Steve Tshwete	42 598	48.0%	6 620	7.5%	3 915	4.4%	35 539	40.1%	88 672	0.4%	-	-
Tlokwe	70 260	43.6%	7 010	4.4%	4 922	3.1%	78 849	49.0%	161 040	0.7%	-	-
uMhlathuze	263 077	62.2%	9 941	2.3%	7 847	1.9%	142 184	33.6%	423 048	1.8%	-	-
Total	2 416 898	571.3%	956 209	226.0%	730 793	172.7%	19 648 453	4644.5%	23 752 353	100.0%	22 792	0.1%

Source: National Treasury Local Government database

Secondary cities Debtors Age Analysis By Customer Group as at 31 March 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts into Council Policy Amount	Impairment -Bad Debts into Council Policy %
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
Organs of State	129 050	10.7%	50 663	4.2%	34 654	2.9%	986 995	82.2%	1 201 363	5.1%	-	-	242 091	20.2%
Commercial	947 467	29.1%	202 609	6.2%	111 629	3.4%	1 999 466	61.3%	3 261 171	13.7%	935	0.0%	179 568	5.5%
Households	1 103 977	7.1%	518 285	3.4%	446 512	2.9%	13 389 811	86.6%	15 458 586	65.1%	21 858	0.1%	871 447	5.6%
Other	236 404	6.2%	184 651	4.8%	137 998	3.6%	3 272 180	85.4%	3 831 233	16.1%	-	-	91 500	2.4%
Total	2 416 898	63.1%	956 209	25.0%	730 793	19.1%	19 648 453	512.8%	23 752 353	100.0%	22 792	0.1%	1 384 606	5.8%

Source: National Treasury Local Government database

12. Collection rates

National collection rate as at 3rd Quarter Ended 31 March 2016

R thousands	Main appropriation	Adjusted Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to date: 31 March
			2015/16	2015/16	2015/16	2015/16	2016 Actual
			Actual	Actual	Actual	Actual	
Collection Rate	91.8%	92.1%	84.1%	99.0%	90.8%	-	91.0%
Property rates	92.5%	93.8%	84.9%	103.9%	99.3%	-	95.3%
Service charges - Total	92.3%	92.3%	84.3%	99.0%	89.5%	-	90.7%
` Service charges - electricity revenue	94.6%	95.6%	84.4%	108.6%	93.5%	-	94.8%
` Service charges - water revenue	87.2%	86.4%	90.1%	92.6%	89.0%	-	90.6%
` Service charges - sanitation revenue	90.5%	85.7%	53.7%	63.3%	58.9%	-	58.4%
` Service charges - refuse revenue	85.9%	86.2%	86.6%	84.8%	79.8%	-	83.8%
` Service charges - other	103.0%	89.3%	165.6%	28.1%	167.1%	-	129.3%
Interest earned - outstanding debtors	58.7%	60.9%	67.5%	45.3%	52.4%	-	54.5%

Source: National Treasury Local Government database

Metros collection rate as at 3rd Quarter Ended 31 March 2016

R thousands	Main appropriation	Adjusted Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to date: 31 March
			2015/16	2015/16	2015/16	2015/16	2016 Actual
			Actual	Actual	Actual	Actual	
Collection Rate	94.1%	94.4%	90.3%	102.8%	93.5%	-	95.5%
Property rates	95.0%	96.4%	103.1%	102.1%	98.0%	-	101.1%
Service charges - Total	94.2%	94.1%	86.4%	104.2%	92.7%	-	94.2%
` Service charges - electricity revenue	95.8%	97.3%	83.5%	115.7%	94.8%	-	97.0%
` Service charges - water revenue	91.1%	89.0%	102.2%	101.9%	98.5%	-	100.8%
` Service charges - sanitation revenue	91.6%	84.1%	52.0%	58.3%	60.4%	-	56.9%
` Service charges - refuse revenue	86.6%	86.7%	103.5%	92.2%	86.4%	-	94.0%
` Service charges - other	112.1%	113.8%	180.3%	(59.2%)	148.7%	-	91.5%
Interest earned - outstanding debtors	62.5%	63.8%	97.6%	43.3%	58.2%	-	65.0%

Source: National Treasury Local Government database

Secondary cities collection rate as at 3rd Quarter Ended 31 March 2016

R thousands	Main appropriation	Adjusted Budget	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Year to date: 31 March
			2015/16	2015/16	2015/16	2015/16	2016 Actual
			Actual	Actual	Actual	Actual	
Collection Rate	89.0%	87.3%	77.5%	94.4%	86.1%	-	85.3%
Property rates	90.5%	88.1%	76.4%	122.6%	110.6%	-	99.4%
Service charges - Total	89.7%	87.7%	78.7%	89.2%	81.5%	-	82.8%
` Service charges - electricity revenue	92.0%	90.4%	82.5%	92.1%	88.8%	-	87.5%
` Service charges - water revenue	84.8%	82.1%	63.5%	68.5%	65.6%	-	65.9%
` Service charges - sanitation revenue	85.3%	83.5%	56.0%	89.0%	48.1%	-	60.4%
` Service charges - refuse revenue	88.4%	86.8%	69.0%	69.9%	61.6%	-	66.8%
` Service charges - other	63.1%	54.4%	155.9%	11166.2%	3949.3%	-	326.7%
Interest earned - outstanding debtors	52.7%	65.6%	50.3%	54.2%	58.4%	-	54.4%

Source: National Treasury Local Government database

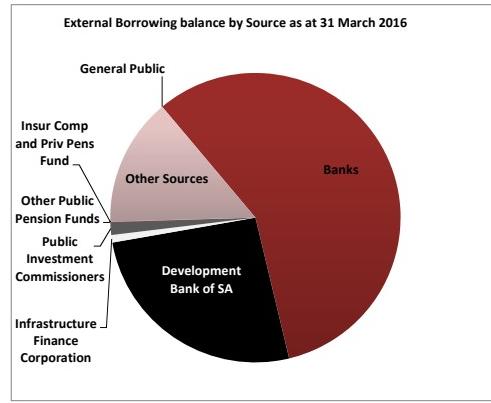
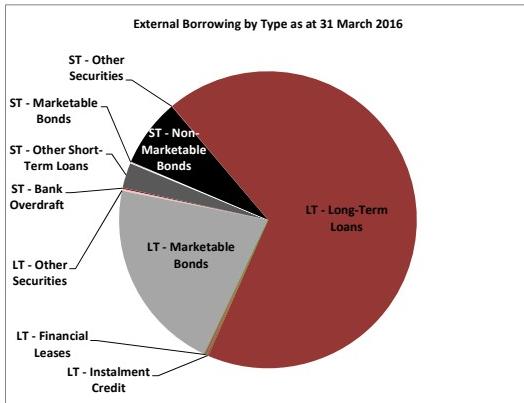
13. Aggregated municipal creditors age analysis

Creditors Age Analysis as at 31 March 2016

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Bulk Electricity	4 165 051	43.3%	253 279	2.6%	455 665	4.7%	4 749 285	49.4%	9 623 280	36.6%
Bulk Water	1 271 021	29.0%	202 867	4.6%	186 277	4.3%	2 721 509	62.1%	4 381 675	16.7%
PAYE deductions	282 912	92.6%	3 407	1.1%	3 347	1.1%	15 962	5.2%	305 629	1.2%
VAT (output less input)	47 331	169.4%	(1 453)	(5.2%)	111	0.4%	(18 048)	(64.6%)	27 941	0.1%
Pensions / Retirement	290 922	84.6%	2 800	0.8%	2 814	0.8%	47 306	13.8%	343 841	1.3%
Loan repayments	157 178	13.3%	282	0.0%	261 948	22.2%	758 346	64.4%	1 177 753	4.5%
Trade Creditors	3 313 403	61.9%	236 195	4.4%	510 709	9.5%	1 290 306	24.1%	5 350 613	20.4%
Auditor-General	11 144	4.7%	4 536	1.9%	22 022	9.2%	200 685	84.2%	238 386	0.9%
Other	3 819 312	79.2%	139 048	2.9%	104 255	2.2%	759 290	15.7%	4 821 905	18.4%
Total	13 358 273	277.0%	840 962	17.4%	1 547 147	32.1%	10 524 641	218.3%	26 271 023	100.0%
Per Province										
Eastern Cape	652 838	52.9%	84 888	6.9%	29 970	2.4%	465 966	37.8%	1 233 662	4.7%
Free State	459 415	8.6%	174 448	3.2%	300 635	5.6%	4 435 428	82.6%	5 369 927	20.4%
Gauteng	8 546 067	93.5%	131 766	1.4%	280 448	3.1%	186 602	2.0%	9 144 884	34.8%
Kwazulu-Natal	2 264 821	61.1%	75 122	2.0%	430 612	11.6%	937 555	25.3%	3 708 111	14.1%
Limpopo	278 871	24.9%	65 443	5.8%	89 701	8.0%	686 492	61.3%	1 120 506	4.3%
Mpumalanga	366 583	12.9%	161 607	5.7%	212 765	7.5%	2 105 319	74.0%	2 846 273	10.8%
North West	199 112	12.2%	114 396	7.0%	138 557	8.5%	1 183 085	72.4%	1 635 150	6.2%
Northern Cape	167 660	23.6%	24 720	3.5%	59 018	8.3%	458 178	64.6%	709 575	2.7%
Western Cape	422 905	84.1%	8 573	1.7%	5 441	1.1%	66 015	13.1%	502 934	1.9%
Total	13 358 273	2656.1%	840 962	167.2%	1 547 147	307.6%	10 524 641	2092.6%	26 271 023	100.0%

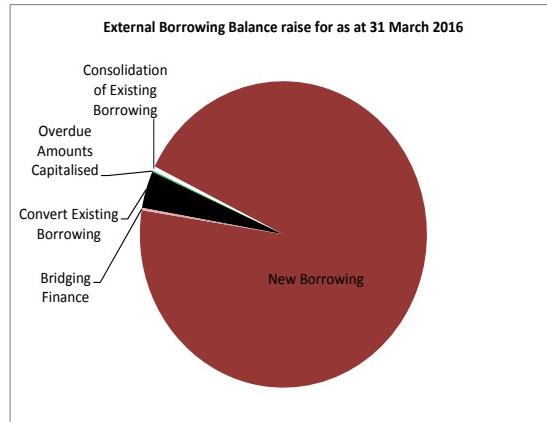
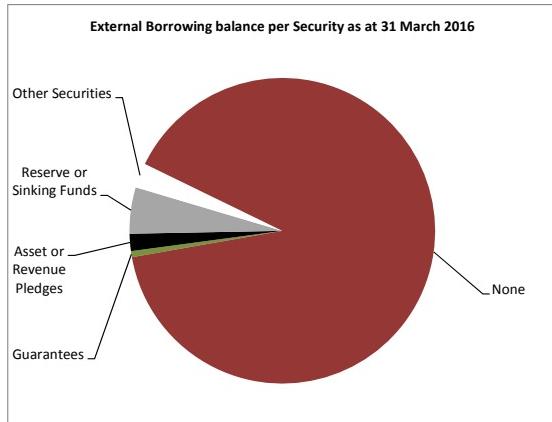
Source: National Treasury Local Government database

14. Borrowing instruments



Type	Balance (R'000)
ST - Bank Overdraft	97 586
ST - Other Short-Term Loans	1 684 136
ST - Marketable Bonds	91 905
ST - Non-Marketable Bonds	4 500 667
ST - Other Securities	33 275
LT - Long-Term Loans	41 153 117
LT - Instalment Credit	104 964
LT - Financial Leases	187 134
LT - Marketable Bonds	12 815 667
LT - Non-Marketable Bonds	
LT - Other Securities	45 428
Other	78 262
TOTAL	60 792 141

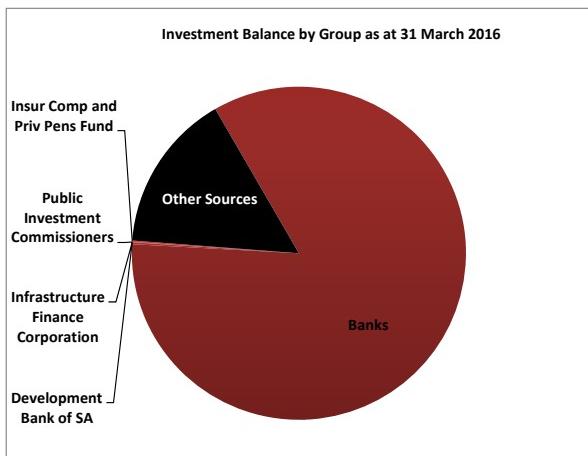
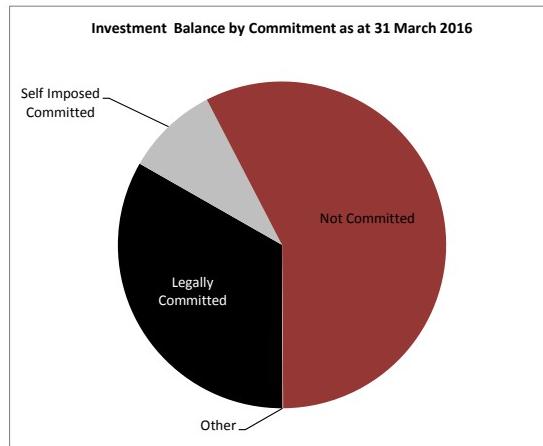
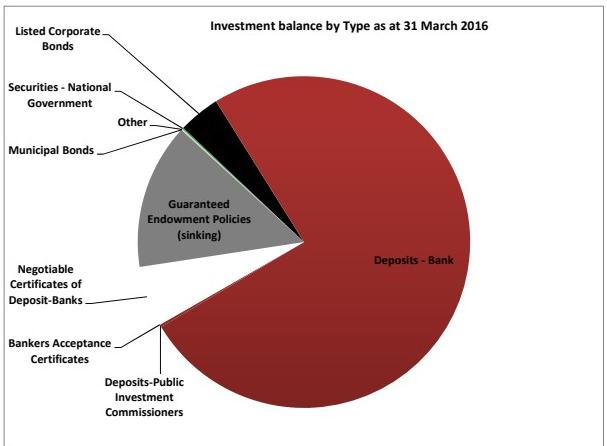
Source	Balance (R'000)
General Public	3 091
Banks	34 877 340
Development Bank of SA	15 787 924
Infrastructure Finance Corporation	517 957
Public Investment Commissioners	867 528
Insur Comp and Priv Pens Fund	32 106
Municipal Pension Funds	
Other Public Pension Funds	14
Unit Trusts	
Internal Funds	
Other Sources	
TOTAL	60 792 141



Security	Balance (R'000)
Guarantees	391 200
Asset or Revenue Pledges	1 108 732
Bond Insurance	
Reserve or Sinking Funds	2 976 326
Other Securities	1 591 517
None	54 724 366
TOTAL	60 792 141

Raised For	Balance (R'000)
Convert Existing Borrowing	2 351 388
Overdue Amounts Capitalised	88 137
Consolidation of Existing Borrowing	284 960
New Borrowing	56 990 142
Bridging Finance	153 110
Other	924 404
TOTAL	60 792 141

15. Investment instruments



Group	Balance (R'000)
General Public	25 880 212
Banks	56 489
Development Bank of SA	11 107
Infrastructure Finance Corporation	205
Public Investment Commissioners	41 669
Insur Comp and Priv Pens Fund	
Municipal Pension Funds	
Other Public Pension Funds	
Unit Trusts	
Internal Funds	
Other Sources	4 748 295
TOTAL	30 737 977

16. Conditional grants transfers, payments and expenditure as at 31 March 2016.

3rd Quarter Ended 31 March 2016

CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS

AGGREGATED INFORMATION FOR ALL MUNICIPALITIES

	Division of revenue Act No. 1 of 2015	Adjustment (Mid year)	Other Adjustments	Total Available 2015/16	Year to date		First Quarter		Second Quarter		Third Quarter		YTD Expenditure		% Changes from 2nd to 3rd		% Changes for the 3rd		Approved Roll Over			
					Approved payment schedule	Transferred to municipalities for direct grants	Actual expenditure National Department by 30 September 2015	Actual expenditure by municipalities by 30 September 2015	Actual expenditure National Department by 31 December 2015	Actual expenditure by municipalities by 31 December 2015	Actual expenditure National Department by 31 March 2016	Actual expenditure by municipalities by 31 March 2016	Actual expenditure National Department	Actual expenditure by municipalities	Exp as % of Allocation National Department	Exp as % of Allocation by municipalities	Total Available 2015/16	YTD expenditure by municipalities	Approved Roll Over	YTD expenditure by municipalities		
R thousands																						
National Treasury (Vote 10)					452 491	452 491	452 491	108 001	105 873	104 928	104 747	86 370	83 422	299 299	294 042	(17.7%)	(20.4%)	66.1%	65.0%	1 087	214	
Local Government Financial Management Grant	452 491				124 465	124 465	124 465	38 722	33 798	26 093	16 987		24 506	64 815	75 291	(100.0%)	44.3%	52.1%	60.5%	944	630	
Infrastructure Skills Development Grant																						
Neighbourhood Development Partnership (Schedule 5B)	607 000	55 000			662 000	655 688	583 575	52 416	31 351	115 974	84 766	107 879	95 656	276 269	211 773	(7.0%)	12.8%	41.7%	32.0%	17 832	10 921	
Neighbourhood Development Partnership (Schedule 6B)	25 895	(95)			25 895	25 895																
Sub-Total Vote	1 209 851	54 905			1 264 756	1 258 539	1 036 066	199 139	171 022	246 995	206 500	194 249	203 584	640 383	581 106	(21.4%)	(1.4%)	51.7%	46.9%	19 863	11 765	
Cooperative Governance (Vote 3)																						
Municipal Systems Improvement Grant	251 442																					
Municipal Disaster Grant																						
Municipal Disaster Recovery Grant	186 122																					
Municipal Demarcation Transition Grant	39 000	(27 858)			11 142	39 000	3 714															
Sub-Total Vote	476 564	(27 858)			448 706	476 563	441 277	35 026	54 999	61 030	86 987	13 227	95 577	109 283	237 562	(78.3%)	9.9%	24.4%	52.9%	51 160	6 903	
Transport (Vote 37)																						
Public Transport Infrastructure and Systems Grant																						
Public Transport Network Operations Grant																						
Public Transport Network Grant	5 953 090				96 842	5 953 090	5 953 090	855 018	899 539	1 281 017	1 372 268	1 126 500	989 301	3 262 535	3 261 108	(12.1%)	(27.9%)	54.8%	54.8%	473 859	200 426	
Rural Road Assets Management Systems Grant									9 328	6 669	20 844	18 762	21 381	51 553	43 614	2.6%	(3.1%)	53.2%	45.0%	68 267		
Sub-Total Vote	6 049 932				6 049 932	6 049 932	6 049 932	864 346	906 208	1 301 861	1 391 030	1 147 881	1 007 483	3 314 088	3 304 722	(11.8%)	(27.6%)	54.8%	54.8%	542 515	205 054	
Public Works (Vote 6)																						
Expanded Public Works Programme Integrated Grant	587 685																					
Sub-Total Vote	587 685				587 685	587 685	587 685	98 153	149 599	148 163	184 759	117 613	152 430	363 929	485 788	(20.6%)	(17.5%)	61.9%	82.7%	6 382	3 910	
Energy (Vote 29)																						
Integrated National Electrification Programme (Municipal)	1 980 340				3 613 243	1 980 340	1 980 340	371 673	445 569	279 864	467 758	269 325	273 480	920 862	1 186 807	(3.8%)	(41.5%)	46.5%	59.9%	30 062	7 361	
Integrated National Electrification Programme (Allocation in-Buckets) in the Electrification of Clinics and Schools																						
Energy Efficiency and Demand Side Management	177 899																					
Energy Efficiency and Demand Side Management (Eskom)																						
Sub-Total Vote	5 771 482				5 771 482	2 158 239	371 673	453 648	279 864	501 205	274 960	282 154	926 497	1 237 007	(1.8%)	(43.7%)	42.9%	57.3%	32 903	8 332		
Water Affairs (Vote 38)																						
Backlogs in Water and Sanitation at Clinics and Schools																						
Regional Bulk Infrastructure Grant	4 862 608	(3 954)				4 858 654	4 858 654	452 915	452 915	22 332	32 539	41 131	67 948	89 002	71 437	152 465	171 924	116.4%	5.1%	33.7%	38.0%	
Water Services Operating and Transfer Subsidy Grant																						
Water Services Operating and Transfer Subsidy Grant																						
Municipal Water Infrastructure Grant (Schedule 5B)	1 803 932				1 803 932	1 803 932	213 752	146 280	271 751	256 023	204 365	299 295	689 868	701 598	(24.8%)	16.9%	38.2%	38.9%	24 996			
Municipal Water Infrastructure Grant (Schedule 6B)	791 729	(200 000)			975 399	975 399																
Bucket Eradication Programme Grant																						
Sub-Total Vote	8 886 583	(203 954)			8 682 629	8 682 629	2 256 847	236 084	178 819	312 882	323 971	293 367	370 732	842 333	873 523	(6.2%)	14.4%	37.3%	38.7%	73 829		
Sport and Recreation South Africa (Vote 19)																						
2013 Africa Cup of Nations Host City Operating Grant																						
2014 African Nations Championship Host City Operating Grant																						
Sub-Total Vote																						
Human Settlements (Vote 31)																						
Rural Households Infrastructure Grant (Schedule 5B)	48 182					48 182	48 182	48 182		1 678		15 264	25 539	16 116	25 539	33 058		5.6%	53.0%	68.6%	11 461	1 435
Rural Households Infrastructure Grant (Schedule 6B)	67 328					67 328	67 328	100 000	100 000	8 118	15 352	26 319	7 887	(8 828)	23 239	25 609	(48.6%)	(133.5%)	23.2%	25.6%	162 032	44 945
Municipal Human Settlements Capacity Grant	100 000																					
Sub-Total Vote	215 510				215 510	215 510	148 182			9 746	15 352	41 583	33 426	7 288	49 778	58 688	117.7%	(82.5%)	32.9%	39.6%	173 493	46 280
Sub-Total	23 197 607	(176 907)			23 020 700	23 042 340	12 678 228	1 804 421	1 923 091	2 366 147	2 736 036	2 074 723	2 119 249	6 245 291	6 778 317	(12.3%)	(22.5%)	46.3%	50.3%	900 745	282 243	
Cooperative Governance (Vote 3)																						
Municipal Infrastructure Grant	14 955 762	(67 845)				14 887 917	15 577 634	14 887 917	2 677 288	2 635 565	3 672 683	3 729 378	2 843 746	2 769 277	9 193 717	9 134 221	(22.6%)	(25.7%)	61.8%	61.4%	654 348	104 999
Sub-Total Vote	14 955 762	(67 845)			14 887 917	15 577 634	14 887 917	2 677 288	2 635 565	3 672 683	3 729 378	2 843 746	2 769 277	9 193 717	9 134 221	(22.6%)	(25.7%)	61.8%	61.4%	654 348	104 999	
Sub-Total	14 955 762	(67 845)			14 887 917	15 577 634	14 887 917	2 677 288	2 635 565	3 672 683	3 729 378	2 843 746	2 769 277	9 193 717	9 134 221	(22.6%)	(25.7%)	61.8%	61.4%	654 348	104 999	
Total	38 153 369	(24 752)			37 908 617	38 619 974	27 566 145	4 481 709	4 558 656	6 038 830	6 465 414	4 918 469	4 888 526	15 439 008	15 912 597	(18.6%)	(24.4%)	54.4%	56.1%	1 555 093	387 242	